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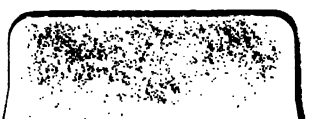

Choice Chips of Revenue Lore.

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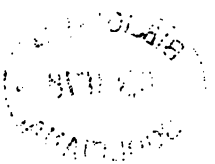

CHOICE CHIPS

OF

REVENUE LORE.

BEING

PAPERS RELATING TO THE ESTABLISHMENT OF THE EXCISE,

EXCISE DUTIES, SALARIES, SUPERANNUATION, &c.

ALSO

CULLINGS FROM EXCISE GENERAL LETTERS OF THE LAST CENTURY,

AND FROM OTHER DOCUMENTS RELATING PRINCIPALLY TO

THE EXCISE REVENUE IN ENGLAND.

FROM 1660 TO 1876.

BIBLIOTHECA
JAN 1878
BODLEIANA.

PORTSMOUTH :—
"HAMPSHIRE TELEGRAPH" PRINTING WORKS.
1877.

232. e. 406.

PREFACE.

THE compiler requests of his brother officials a favourable perusal of these pages. Their contents have been obtained from various sources during his official career, and are now given to the Service in the hope that—whilst they do not disclose any State secret—the information they impart will interest and entertain, and also throw some light on the early history of the Service.

Every endeavour has been made to ascertain what salaries were paid to the Excise officials on the establishment of this Revenue, but with little success, although search has been made at Somerset House for the information desired; but it appears that no documents on the subject are in existence, and the old "Daily Minute Books" make no mention of salaries.

The articles on the Establishment of the Excise, on Salaries, Superannuation, Weights and Measures, &c., containing much useful information, will, it is hoped, be found acceptable to the Service; whilst the quaint old General Letters, Extracts from Acts of Parliament, and from Mr. Talbot's report on his survey and inspection of the Salt Duties in Wales, will furnish both information and entertainment; the latter affords some information respecting the salaries paid to the officers under the Salt Board, and to certain Customs' officers at that date.

The first introduction of the Excise was so unpopular and brought so much odium upon all officials engaged in charging and collecting the duties that although two centuries have passed away since its establishment the prejudice is not yet extinct. But the Excise Laws do not appear at first to have been the subject of such general reprobation as when they were extended in the reign of Queen

Anne, and again by Sir Robert Walpole, and this feeling was further augmented by the scurrilous definitions of the words "Excise" and "Exciseman" given by Dr. Johnson—before he became a "State Pensioner"—and by other writers, not omitting the gauger Burns. It is now happily fast fading; indeed this should be so when the varied nature of the duties and responsibilities of the officials are calmly considered. "Your honourable and useful profession," wrote the Earl of Buchan to Burns; and may we not ask in the words of a more recent writer, that "when a word of disparagement to his (the officer's) "profession is thoughtlessly about to be spoken, let it be quickly "called to mind that, between the subject and the State, he holds an "office of heavy responsibility, that he wrong not the one nor over-"charge the other; and that by the duties which he assesses, "the Crown, in the exercise of its integrity and power, is supported, "the wheels of Government kept in motion, and the judges—those "dread oracles of the law—are paid to minister, with even hand, the "decrees of justice to the nation."

R. E.

PORTSMOUTH, *July*, 1877.

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ESTABLISHMENT OF THE EXCISE REVENUE.

IN the remotest age, and amongst the most ancient nations, Taxation under various forms existed for the benefit of the Crown and State: and numerous instances are on record of the taxation existing amongst the Assyrians, Egyptians, and other Eastern nations, and by the Romans; but in this short paper the several methods adopted by these nations cannot be considered, and we must pass on to the early records of our own country.

The Crown Revenue in England has always been considered as *ordinary* and *extraordinary*, the ordinary revenue being such as has either subsisted time out of mind in the Crown, or else has been granted by way of exchange or purchase for such of the King's hereditary revenues as were found inconvenient to the subject. The extraordinary revenue, or extraordinary grants, are usually termed aids, subsidies, supplies, &c.

In this country the most ancient source of revenue, and perhaps the most important, was the rent and profit derived from lands reserved for the use of the Crown. Under the Saxon rule the country had been divided into petty kingdoms, and the rulers of these petty states held certain lands as their share of conquest. In time, however, these states falling into the hands of one Prince, the reserved lands became the property of the Crown; and at one time these Crown lands formed no inconsiderable portion of the country. But the financial and political pressure of the times; or the whims and prejudices of eccentric Sovereigns, have tended greatly to reduce the number and extent of the Crown lands. Our early Kings also possessed great facilities for expenditure, and their appetite for wealth was proportionately large. Magnificent spectacles, expensive wars, and more expensive followers, were constantly emptying the treasury coffers; and, under such circumstances, it was but natural that the Kings should neglect no opportunity of increasing their income, however insignificant the event might be which occasioned it. Money was obtained by the Royal prerogative under various pretexts, and fines exacted under every possible excuse: the slightest breach of the Forest Laws was a sufficient

excuse for the exaction of a heavy fine from the offender. The granting of Charters, Licenses to Marry, and privileges of every kind, were a source of considerable profit.

Wardship, which, under the feudal law, when a tenant died and his heir was under twenty-one years of age being a male, or under fourteen years if a female, gave the King or Lord the wardship of the heir. The wardship consisted in having the custody of the body and lands of the heir, without rendering any account of the profit, until the heir became of legal age: it was an important source of revenue furnishing a constant supply.

Another early prerogative of the Crown termed prisage and butlerage, appears to have been the origin of the Customs. It was a duty of two tuns of wine out of every twenty tuns imported, such wine being handed over to the King's butler for the royal use—hence the term "butlerage." Edward I., in lieu of payment in kind, imposed a duty of two shillings on every tun imported.

The prerogative of purveyance and pre-emption was, probably, one of the most profitable of all those prerogatives, and intended to supply the immediate wants of the Sovereign. It was also an ancient prerogative, by which the officers of the Crown were empowered to take at pleasure provisions for the household from all the neighbouring counties, the price being always fixed and stated. The payment of the money was often distant and uncertain, and the rates below the market price, so that purveyance was always considered as an intolerable grievance, being arbitrary and casual, and subject to great abuses.

Talliage was a general term for taxes, from the ancient method of ascertaining by tallies. Scutage was a contribution levied upon those who held land by Knight's service, originally as compensation for personal service, but was afterwards levied as an assessment.

Subsidy was a tax which, in early times, was paid to the Crown in merchandise. The payment of taxes in specie being first introduced by William I., who assessed them by his own will; but the payment of subsidies, or taxes in kind, continued until the reign of Richard II. Thus, in 1188, Henry II. imposed a tax or subsidy of one-tenth of all rents and moveables, the latter of arms, horses, cloaks, vestments, jewels, and every commodity except corn of that year's growth. Edward I., in 1274, was granted one-fifteenth of all moveables, half a mark on every sack of wool, and one mark on every three hundred skins, and every last of leather. This was called the New Custom. From the reign of Edward I. the term moveables appears to have been

applied principally to the taxes levied upon cities, boroughs, &c., whilst those on the nobility were imposed on their land revenues, or rents. Edward III., in 1338, imposed a subsidy upon the nobility and freeholders of one-half of their wool, which sold for 400,000*l.* Also two shillings a tun on wine, above all other duties; this was then considered the most grievous tax ever imposed. And, in 1340, he imposed a tax for two years upon the nobility and freeholders of every ninth sheaf of their corn, and the ninth fleece of lamb; and on the cities and boroughs of a ninth of goods and merchandise.

Richard II., in 1380, imposed a tax of three groats on every person, male and female, above the age of 15; and in 1390 a tax of thirty-three shillings and fourpence on every sack of wool, and five marks upon every last of leather, for three years; also one-tenth and one-fifteenth of all moveables. In 1513, by a poll tax imposed by Henry VIII., a Duke was assessed at ten marks, an Earl at five pounds, a Baron four pounds, a Knight four marks, and a person supposed to be worth 800*l.* in effects, four marks. In 1523 was levied an imposition of three shillings in the pound on every person possessed of an annual rental of fifty pounds and upwards; two shillings in the pound on twenty pounds a year and up to fifty; and persons above the age of 16, and not possessed of twenty pounds yearly, were assessed at fourpence per head.

From early times the land has been subjected to more or less taxation (*a*). William I., in 1067, levied a tax of two shillings on every hide of land—100 acres, six score; and again in 1084, a tax of five shillings upon every hide. Henry I., in 1109, imposed a tax of three shillings on every hide of land for his daughter Maud's marriage portion; but these impositions on land were always temporary. In 1697 the tax on land was fixed as levied at the present day (*aa*).

The duties of tunnage and poundage were at first granted to the Crown for a limited period, but this grant was always renewed before

(a.) Danegelt was the first Land Tax known in England, and was raised by Ethelred II., to purchase peace with the Danes, about the year 999.

(aa.) The cause of the disproportion of the Land Tax in its operation proceeds from its having been a kind of voluntary contribution levied for the service of the State in this reign. The sum agreed to be raised by it, viz., £2,000,000, was divided into 513 parts, being the number of Members for England and Wales; and it was left to the option of the several counties to pay as many of those parts as they thought proper, or could afford. The consequence was, that some of them, celebrated for their loyalty, took upon themselves the payment of large sums, while others, although equally capable of bearing the burden, contributed very sparingly. For instance, Middlesex agreed to pay 80 parts, Essex and York 24 each, and Norfolk and Kent 22 each, whereas Westmoreland and Cumberland would subscribe only *one* each, Rutland two, and Durham three.—(*Tegg.*)

it expired. At the time when poundage was granted to the Crown, it appears that no particular rate was established, but was generally given as at one shilling in the pound on all commodities. These (Customs) duties were originally granted to Henry V., for the support of the Navy, and the necessity for them was so evident that every King, immediately on his succession, claimed the right to impose them, and the first Parliament afterwards voted a revenue of which they found him possessed, and the Sovereigns considering their title to these duties to be certain and indisputable, took the liberty to alter them at pleasure, to the great oppression of the people.

Taxes, under the names of subsidies, assessments, aids, benevolences (or forced loans), became more frequent as civilisation advanced, and as Continental connections increased, and were frequently imposed solely by the Sovereign, notwithstanding the statute of Edward I., called "*Statutum de Tallagio non concedento*," which statute confirmed Magna Charta, and ordained that no talliages nor aids should be imposed in the kingdom without the consent of Parliament (*a*). The subsidies levied varied from one-tenth to a thirtieth of the revenues of the nobility, and a like assessment on the moveables of cities and boroughs. Commissioners were specially appointed to levy these taxes, or the taxes were let out to farmers, who did not fail to oppress the people to their own profit. In 1399 it is stated that "the public revenues were then farmed out to a set of unprincipled miscreants, who fleeced the people without mercy or regret, the Earl of Wiltshire, Sir Henry Green, and Sir John Russy, being three of the farmers."—*Littleton.*

James I., in 1610, by his prerogative alone, increased the rates of the Customs' duties, and established new impositions on several kinds of commodities. Wardships and purveyance, always oppressive and disagreeable to the nation, were successfully attacked during his reign —in almost every Session. In 1610 the Parliament offered the King a fixed revenue as an equivalent for the power which he should relin-

(a.) Extract from Magna Charta—*John*, 1215 :—"No scutage or aid shall be imposed in our kingdom, unless by the Common Council of our kingdom, except to redeem our person, and to make our eldest son a knight, and once to marry our eldest daughter, and for this there shall only be paid a reasonable aid. * * * And for the assessing of scutages, we shall cause to be summoned the Archbishops and Bishops, Abbots, Earls, and great Barons of the realm, singly, by our letters. * * * And furthermore we will cause to be summoned in general, by our sheriffs and bailiffs, all others who hold of us in chief, at a certain day—that is to say, forty days before the meeting, at least, to a certain place; and in all letters of such summons we will declare the cause of the summons. * * * No man shall be distrained to perform more service for a knight's fee, or other free tenements than is due from thence."

quish. After much altercation, he proposed to resign these prerogatives for the annual payment of £200,000, which the Parliament consented to, but were unable to decide how this sum should be raised.

The first attempt in England to create a permanent revenue by the imposition of Excise duties on commodities, appears to have been made by Charles I., in 1626, who appointed a commission under the Great Seal for that purpose. The Commissioners appointed were the Lord-keeper, the High Treasurer, the Lord President of the Council, the Privy Seal, the High Admiral, and the principal officers of the Crown, amounting in the whole to thirty-three members. They were empowered to meet and devise methods of raising money by imposition or otherwise, "where form and circumstances must be dispensed with, rather than the substance be lost or hazarded;" but, consequent on the very strenuous opposition of the Parliament, the design was abandoned. A vote of four subsidies, or loans, was however granted; and the Commissioners whom the King appointed to levy these loans, among other secret instructions received the following injunction:—"If any shall refuse to lend, and shall make delays and excuses, and persist in his obstinacy, you shall examine him upon oath whether he has been dealt with to deny or refuse to lend, or make an excuse for not lending; who has dealt with him, and what speeches and persuasions were used to that purpose. And you shall also charge every such person in His Majesty's name, upon his allegiance, not to reveal to any one what his answer was."

This Parliament not only opposed the imposition of Excise duties, but also the levying of tunnage and poundage by the sole authority of the King; the imposition of ship-money, and all other attempts to raise money without the consent of Parliament. Ultimately, in 1628, the celebrated "Petition of Right" (*a.*) was adopted by both Houses

(a.) First Section of Petition of Right.—"Humbly sheweth to our Sovereign Lord the King, the Lords spiritual and temporal, and Commons in Parliament assembled, that whereas it is declared and enacted by a statute made in the reign of King Edward I., commonly called *Statutum de Tallagio non concedento*, that no talliage or aid shall be laid or levied by the King or his heirs in this realm, without the goodwill and assent of the Archbishops, Bishops, Earls, Barons, Knights, Burgesses, and other the freemen of the commonalty of this realm; and by authority of Parliament, held in the 25th year of King Edward III., it is declared and enacted that from henceforth, no person shall be compelled to make any loans to the King against his will, because such loans were against reason, and the franchise of the land; and by other laws of this realm it is provided that none shall be charged with any charge or imposition called a benevolence, or by such like charge; by which the statutes before-mentioned, and other the good laws and statutes of this realm, your subjects have inherited this freedom that they should

of Parliament, which, after great opposition on the part of the King, was signed by him, and became the "Bill of Rights."—4th Charles I., chap. 14. After giving his consent to this Bill, the King had five subsidies granted to him.

Notwithstanding what had passed between Charles and the Parliament, he still persisted in levying the tunnage and poundage duties on his own authority. This practice caused in the next Session (1629) the final rupture between him and the Parliament. The Commons resolved to redress this grievance, and to assert their right of granting or refusing these duties. But Charles refused to listen to any terms of the Commons, and his Council continued to levy the duties, and gave greater power to the Customs' officers.

No further attempt was made to impose Excise duties until 1643, when the Republican, or Long, Parliament requiring funds to carry on the war against the King, not only levied a tax on London amounting to the twenty-fifth part of every man's property, and a weekly assessment of £10,000, and £23,518 on the rest of the Kingdom, but, also, imposed as a temporary expedient, Excise duties on beer, wine, and tobacco; and the Royalists at Oxford, in 1644, followed the example in levying Excise duties.

Although these duties at first were so unpopular that they were only continued from month to month, the imposition was ultimately extended to other commodities, and continued during the whole period of the Commonwealth. The chief taxes in England, during this period, besides the Excise and Customs, were the Monthly Assessments. These assessments were levied on personal estates as well as on land. "The sum which was to be raised was fixed. It was then distributed among the counties in proportion to their supposed wealth, and was levied within each county by a rate. The revenue derived from these assessments varied from £35,000 to £120,000 a month." The assessments for Scotland sometimes amounted to £10,000, commonly to £6,000, and those in Ireland to £9,000 a month: the taxes thus levied produced about a million a year.

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not be compelled to contribute to any tax, talliage, aid, or other like charge, not set by common consent in Parliament."

Section 10.—"They therefore humbly pray your most excellent Majesty, that no man hereafter be compelled to make or yield any gift, loan, benevolence, tax, or such like charge without common consent by Act of Parliament, and that none shall be called to make an answer, or take such oath, or to give attendance, or be confined, or otherwise molested or disquieted concerning the same, or refusal thereof, &c."

25th Edward III. also limits the cases of high treason—formerly vague and uncertain, to three principal heads: The conspiring against the King's life, the levying of war against his person, and the adhering to his enemies.

During the Civil War the Excise duties were levied on bread and flesh-meat, as well as beer, ale, wine, strong waters, and several other commodities. After the death of Charles bread and flesh-meat were exempted; and in 1650 Commissioners were appointed to levy both the Customs and Excise duties; but Cromwell, in 1657, returned to the "old "practice of farming. Eleven hundred thousand pounds were then "offered for both Customs and Excise; a greater sum than had ever "been levied by the Commissioners. The whole of the Taxes during "that period might, at a medium, amount to above two millions a year: "a sum which, though moderate, much exceeded the Revenue of any "former King."—*Hume*

This Act of 1657 declares the imposition of the Excise to be the most easy and indifferent levy that can be laid upon the people.

The tenure of Wards and Liveries, which had so long been considered a great public grievance that several attempts had been made in the reign of James to purchase the prerogative from the Crown, but without effect, had during the Commonwealth been abolished, and the Parliament, before Charles II. was actually restored, had a Bill introduced offering him an equivalent for this Revenue in the shape of Excise duties.

"After the restoration of Charles II. the Legislature seemed for a "time inclined to revert in finance, as in other things, to the ancient "practice. Subsidies were once or twice granted to Charles, but it soon "appeared that the old system was much less convenient than the new "system. The Cavaliers condescended to take a lesson in the art of "taxation from the Roundheads."—*Macaulay.*

The country having been thus gradually prepared for the establishment of a permanent Revenue, and the Excise duties having been found too productive to be given up, the Acts of 12th Charles II., chap. 23 and 24 were passed. Chapter 23 granted the duties mentioned therein for the King's life, but Chapter 24 made these duties hereditary, and relieved the country from Feudal tenures (*a*), Knights' fees, Purveyance, Wardships, &c.

(a.) Feodal or Feudal Laws.—The tenure of land by suit and service to the lord or owner of it: introduced by the Saxons into England about the year 600. But the slavery of this tenure was much increased under William I., in 1068, by dividing the Kingdom into Baronies, bestowing them upon certain Norman lords, who were required to furnish the King with money and a stated number of soldiers. The Kingdom was divided into 60,215 Knights' fees, the holder of each being compelled to provide at his own expense an armed horseman for the defence of the country, and to maintain him for forty days in the field.

Every man possessed of a Knight's fee was required by an edict of Henry II. to have for each fee a coat of mail, a helmet, a shield, and a lance; every free lay-

12TH CHARLES, 11.Chap. 23.—A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the increase of His Majesty's Revenue during his life.

"The Commons assembled in Parliament, in gratitude for an humble "acknowledgment of your Majesty's great grace and favour to us, your "Commons, beyond example of any your Royal progenitors, expressed "in many public Acts and Declarations, to the great rejoicing and "general satisfaction of all your people, which they desire to answer "with returns suitable and exceeding the examples of any of their "ancestors, for the increasing of your Majesty's revenue during your "Majesty's reign (which God long continue), do therefore give and "grant unto your most excellent Majesty the rates and duties, imposi-"tions, charges, and sums of money hereinafter following; and do beseech "your Majesty that it may be enacted," and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords and Commons in Parliament assembled,—That from and after the Twenty-fifth day of December, one thousand six hundred and sixty, there shall be, throughout your Majesty's kingdom of England, dominion of Wales, and town of Berwick-upon-Tweed, raised, levied, collected, and paid unto your Majesty during your life, for beer, ale, cyder, and other liquors hereinafter expressed, and in manner and form following: that is to say,—

Sec. 2.—For every barrel of beer or ale above six shillings the barrel, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale; and so proportionably for a greater or less quantity, one shilling and threepence.

Sec. 3.—For every barrel of beer or ale of six shillings or under, threepence.

Sec. 4.—For all cyder and perry made and sold by retail, upon every hogshead, one shilling and threepence.

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man having goods to the value of 16 marks to be armed in like manner; every one possessed of 10 marks to have an iron gorget, a cap of iron, and a lance; burgesses to have a cap of iron, a lance, and a wainbais—that is, a coat quilted with wool, tow, or such like materials.

An Act passed in the reign of Mary required each person possessed of £1000 per annum to maintain at his own expense six horses fit for demi-lances, of which three at least to be furnished with sufficient harness, steel saddles, and weapons proper for the demi-lance, ten horses fit for light horsemen, with furniture and weapons proper for them. He was obliged to have forty corselets furnished; fifty almain revets, or instead of them forty coats of plate corselets or brigandines furnished; forty pikes, thirty longbows, thirty sheafs of arrows, thirty steel caps or skulls, twenty black bills or halberts, twenty harquebuts, and twenty morions or sallets.

Sec. 5.—For all metheglin or mead sold, whether by retail or otherwise, upon every gallon, one halfpenny.

Sec. 6.—For every barrel of beer, commonly called vinegar beer, brewed by any common brewer, sixpence.

Sec, 7.—For every gallon of strong water or *aqua vitæ*, made and sold, one penny.

Sec. 8.—For every barrel of beer or ale imported from beyond the seas, three shillings,

Sec. 9.—For every tun of cyder or perry imported, five shillings.

Sec. 10.—For every gallon of spirits made of any kind of wine or cyder imported, twopence.

Sec. 11.—For every gallon of strong water perfectly made, imported, fourpence.

Sec. 12.—For every gallon of coffee made and sold, fourpence.

Sec. 13.—For every gallon of chocolate, sherbet, and tea made and sold, eightpence.

Sec. 19.—And be it further enacted and ordained by the authority aforesaid,—That the Commissioners who shall be appointed by his Majesty for putting this Act in execution, and their Sub-Commissioners in their respective circuits and divisions, shall hereby have power to constitute, under their hands and seals, such and so many gagers as they shall find needful, which gagers, and every of them, shall at all times, as well by night as by day; and if by night, then in the presence of a constable or other lawful officer, be permitted, upon their request, to enter the house, brewhouse, distilling-house, and all other houses and places whatsoever, belonging to or used by any brewer, innkeeper, victualler, or other retailer of beer, brewing, or making the same as aforesaid, or by any distiller of strong waters, or retailer of other the liquors aforesaid, and to gage, &c. . .

Sec. 32 (latter part of).—And for the better managing, collecting, securing, levying, and recovering of all and every the said Rates and charges of Excise hereby imposed, and set upon all or any of the commodities before mentioned to the end the same may be paid and disposed of according to the intent of this present Act, be it further enacted and ordained by the authority aforesaid, and it is hereby enacted,—That one principal head office shall be erected and continued in the City of London, or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for this duty, unto which all other

offices for the same within England and Wales, and the town of Berwick, shall be subordinate and accountable, which said office shall be managed by such officers as shall be appointed and constituted Commissioners and Governors for the management of his Majesty's receipt of Excise, and to sit in some convenient place in the City of London, or within ten miles thereof, from time to time, as long as his Majesty shall think fit (*a*).

Sec. 33.—And be it enacted by the authority aforesaid, that no person or persons shall be capable of intermeddling with any office or employment relating to the Excise, until he or they shall, before two or more Justices of the Peace in the County where his or their employment shall be, or before one of the Barons of the Exchequer, take the oaths of allegiance and supremacy, which oaths they have hereby power to administer, together with this oath following, *mutatis mutandis* :—

You shall swear to execute the office of . . . . . truly and faithfully, without favour or affection, and shall from time to time true account make, and deliver to such person or persons as His Majesty shall appoint to receive the same, and shall take no fee or reward for the execution of the said office from any other person than from His Majesty, or those from whom His Majesty shall appoint in that behalf.

Sec. 34.—And be it further enacted by the Authority aforesaid,—That every such Justice of the Peace shall certify the taking of such oath to the next Quarter Sessions, there to be recorded.

And it is further enacted,—That all parts of the Cities of London and Westminster, with the Borough of Southwark and the several suburbs thereof, and parishes within the weekly Bills of Mortality (*b*), shall be under the immediate care, inspection, and management of the said Head Office: . . . . . That the said Head Office of Excise, in all places where it shall be appointed, shall be kept open from eight of the clock in the

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(a) There is a similar enactment in the 12th Charles II., chap. 24, sec. 46; and the 5th and 6th William and Mary, chap. 20, sec. 16, enacts that the "Head Office "of Excise, which is now established within the City of London, shall be continued "within the said City, or ten miles thereof, for ever."

(*b*.) By 24th George II., chap. 40, sec. 27, The Parish of Saint Mary-le-bon, from and after the 1st day of July, 1751, was deemed and taken "to be under the immediate care, inspection, and management of the said Head Office of Excise." And by 5th George IV., chap. 75, sec. 3, the Parish of Saint Pancras was similarly placed under the jurisdiction of the Head Office, from the 5th July, 1824.

Bills of Mortality were first compiled for the Metropolis in 1536, and the Weekly Bills in 1603.

morning till twelve of the clock at noon, and from two of the clock in the afternoon till five of the clock in the afternoon, for the due execution and performance of all and every matters and things in this Act appointed and required, ...

12TH CHARLES II., Chap. 24.—An Act for taking away the Court of Wards and Liveries and Tenures in capite, and by Knights service (*a*), and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof.

Sec. 14.—Now to the intent and purpose that His Majesty, his heirs, and successors, may receive a full and ample recompense and satisfaction as well for the profits of the said Court of Wards, and the Tenures, Wardships, Liveries, Primer Seisins, Oasterlemains, and other the premises and perquisites incident thereto, and for all arrears anyway due for the same; as also for all and all manner of purveyance and provisions hereinbefore mentioned, or intended to be taken away and abolished: and all sums of money due, or pretended to be due or payable, for or in respect of any compositions for the same.

Sec. 15.—Be it therefore enacted by the authority aforesaid,—That there shall be paid unto the King's Majesty, his heirs and successors for ever hereafter, in recompense as aforesaid, the several rates, &c. *(b)* . . . . .

The first Head, or Chief Office of Excise, appears to have been established in Old Jewry, in the City of London, but which "for want of "necessary room for the officers and clerks, was found very incon-

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(a.) For feudal tenures, see Note on page 7.

Note.—When in 1733 Sir R. Walpole introduced a Bill for an extension of the Excise, and placing it on a better footing, a petition was presented by the Lord Mayor, Aldermen, and Common Council of the City of London, "against any "extension of the laws of Excise * * * by such vexatious and oppressive "methods of levying and collecting the duties, as they were assured by melancholy "experience, the nature of all excises must necessarily produce * * * since "no person who could enjoy the privileges of a British subject without commerce " * * * would voluntarily resign some of the most valuable of those privi-"leges by subjecting himself to the laws of excise * * * ." So powerful was the opposition, that Sir Robert ultimately gave up the Bill altogether. In introducing this Bill, Sir Robert recommended a junction of the laws of Customs and Excise.

"Such was the conclusion of a project, which all candid and impartial reasoners "believed would have contributed greatly to the interest of the fair trader and to "the increase of the revenue, an opinion which was so well founded that the most "exceptionable parts of the scheme have, in another shape, been enacted in subse-"quent statutes, even at the request and upon the application of those very "persons who were then most forward in opposing the measure."—(*Littleton.*)

(*b.*) These two Acts—modelled on Cromwell's Excise Acts—are the foundation of all subsequent Acts imposing Excise duties, and regulating Excise matters.

"venient and insufficient for the well ordering and conducting the "business of the said office, which business hath, of late years, been "considerably increased: and whereas the said house and buildings, as "well from their construction as from the number and nearness of the "ancient houses which confine and surround the same, are greatly "exposed to fire: . . . . . and as the lease of the said house "and buildings will expire on the 10th day of October, 1770, . . . " . . . . and whereas the messuage, tenement, edifices, and build- "ings now called and known by the name of Gresham College, situate "in the Parish of Saint Helen's, in Bishopsgate Street, and in Saint "Peter's the Poor, in the City of London, have upon enquiry been "deemed a proper and convenient place for the erecting and building "an office for the managing, conducting, and carrying on the business "of His Majesty's Revenue of Excise."—8th Geo. 3, chap. 32. An agreement was entered into with the Corporation of the City of London and the Mercers' Company, by which Gresham College was conveyed to the Crown; the Corporation and Mercers' Company receiving yearly an annuity of £500, the Corporation and the said Company pay- the sum of £1800 towards the charge of pulling down the College buildings and building the Excise Office.

On the amalgamation of the Excise Board with the Board of Stamps and Taxes in 1849, the Board of Commissioners of Inland Revenue was formed.—12 Vict., Chap. 1: The 5th Section of this Act directs that the Chief Office of Inland Revenue shall be held and kept at such place as the Commissioners of Her Majesty's Treasury shall appoint, and by Treasury Minute of the 2nd November, 1852, the Chief Office is directed to be held at Somerset House.

EXCISE SALARIES.—ENGLAND.

(SURVEYING DEPARTMENT.)

The Act, 12th Charles II., Chap. 23, under which the Excise revenue was first established on a permanent footing gave the Commissioners "who shall be appointed by His Majesty for putting this "Act into execution, power to constitute under their hands and seals "such and so many gagers (*a*) as they shall find needful." This power was confirmed by subsequent Acts passed in the reigns of William and Mary, Anne, and George I. That of the 10th Anne, Chap. 19, states "that all the Officers for the said duties shall have out of the same such "salaries and rewards for their respective services as the said High "Treasurer, or any three or more Commissioners of the Treasury shall "think reasonable."

For several years after the imposition of the Excise the duties were *let to farm*, and but few officials were appointed, but as the duties increased appointments became much more numerous, and the Surveying Officers were divided into different grades; but the salaries paid to these officers from the first establishment of the Excise revenue cannot now be ascertained, as it appears that no documents exist at Somerset House containing any information on the subject; and all that can be gleaned is from the Board's letters, which, when ordering a new station to be made, sometimes named the salary to be paid to the officer; thus, in 1705, some Gaugers were appointed at 50*l.* per annum (the salary of a Guager prior to this date appears from official documents to have been 40*l.*); in 1707, Assistants at 20*l.*, and Supernumeraries at 25*l.*, are mentioned. Later, the salaries of Footwalk and Out-Ride Officers are given as 50*l.* per annum. In 1730, Expectants at 40*l.*, when

(*a*.) On the establishment of the Excise, in 1660, the Officers were termed "Gagers," their principal duty being that of gauging, or measuring Beer and other liquors, and the imposition of the Malt duty made no change in this respect—that duty being also charged by gauge. In an early Act of William III., the term "Gager or Officer of Excise" appears, and in the 8th Anne, chap. 9,—1710—and subsequent Acts imposing duties on candles, soap, paper, &c., "Officer" is very generally used. Thus, with a change in his duties came a change in his official designation, and from that time Gauger has been gradually discontinued.

employed, and in 1749, Assistants at 40*l.* also, with Tide Surveyors, at 60*l.* In 1760, Collectors were directed to claim their salaries in quarterly payments of 30*l.* each, equal to 120*l.* per annum. These salaries were directed to be paid from certain duties (10th Anne, chap. 19); thus; for an officer, salary to be claimed 30*l.* from the Excise, *i.e.*, beer and spirit duties, and 20*l.* from malt, soap, or other duty; in many cases the full amount was paid from one duty only—for example, in a district consisting of nine divisions and rides, it was ordered that the salaries of the officers be claimed from candles, soap, beer, beer, malt, malt, starch, hides, and beer respectively. The salaries of Supervisors and Collectors were also similarly placed; and it was not until many years after the formation of the Consolidated Fund in 1787 that salaries were paid from the general revenue under the control of the Board (*a*).

The Officers on the Town, or London, Establishment were paid on a rather better scale: they formerly performed more distinct and separate duties than the country officers. The several grades were General Surveyors, Surveyors (or Supervisors), Principal and Junior Officers and Assistants for the Brewery, the Distillery, the Coffee, Tea, &c., Branches. But some few years before the discontinuance of this Branch Establishment their duties were changed, the country system introduced, and Surveyors and Officers surveyed every description of trader in their respective Districts and Divisions.

The earliest *scale* of salaries the compiler has been able to trace is that given by Leadbetter—date 1766: but it must be observed that, in addition to their salaries, the officials received large sums from seizures, also certain fees (*b*) from traders, and allowances and charges

(*a*.) In 1794 Burns, writing to his friend Mr. Heron, states that "A Supervisor's "income varies from about a hundred and twenty to two hundred a year," and that "A Collectorship varies much from better than two hundred a year to near a "thousand."

(*b*) Thus,--Collector, five shillings for each Hearing attended by him.

Collector (4d.) and Supervisor (2d.) for each Spirit and Plate License issued.

Collector 4d., Supervisor 2d., and Officer 2d., for each receipt given for Carriage Duty.

Charging and Collecting the Duties on Imported Exciseable Liquors,--sixpence in the pound: not to exceed £90 for the year, being £40 to Collector, £30 to Surveyor, and £20 to Gauger.

For paying salaries, or incidents to persons on board Revenue Cutters.

For receiving, distributing, and accounting for the produce of Fines and Forfeitures.

For Administering the Oaths, and making out Debentures for drawback on soap or starch used in the cotton, linen, or woollen manufactures,--fourpence and sixpence.

from the revenue. In the years 1789, 1801, and 1807 these fees and allowances were, to a great extent, abolished, and the salaries augmented by the grant of *contingent* allowances by the Treasury, viz. :—

	In 1789.	In 1801.	In 1807.
	£	£	£
To Collectors	Asum varying with the collection up to £180 per annum.	30	Varying up to £50.
„ Supernumerary ditto.....	„	20	50
„ Supervisors	30	20	40
„ Collectors' Clerks	„	A sum that would bring the maximum salary up to £80.	40
„ Division Officers	15	15	15
„ Ride Officers	10	15	10
„ Supernumeraries	„	12	15
„ Assistants	„	15	15

In 1811 nearly the whole of the remaining fees and allowances were discontinued (*c*): and by Treasury Warrant of February in that year the salaries of Supervisors and Officers were increased, and those of the Collectors revised.

For filling up Bonds, 4d., clearing Certificates and Debentures, 4d.

For drawing up Affidavits for the latter, 6d. ; or Affidavit respecting the growth of Rum.

For attending the shipping of Beer and Cyder for exportation : one shilling on each exportation, and threepence per ton for charges of Officers.

For filling up Bonds and Debentures on exportation of Bricks, Tiles, Candles, Chocolate, Glass, Leather, Hops, Paper, Printed Goods, Soap, Starch, Tea, Tobacco, Wine, Gold and Silver Thread, Lace, or Fringe : eightpence Bond, and fourpence Debenture.

For filling up Bonds on removal of Spirits, Soap Claimants' Certificates ; Maltsters' Bonds (2s. 6d.), Distillers' Bonds, Auction Bonds (2s. 6d.)

Supervisor £2 a-year, Officer and Assistant £10 a-year each, for each Glass-house surveyed.

Collector and Clerk, each sixpence, on each payment to Chelsea Pensioners : reduced to threepence in 1822.

Collector and Clerk, sixpence each, on payment of East India Pensioner : disallowed in 1870.

(*c*.) The last remaining Fee—that for payment of East India Pensioners—was disallowed in 1870.

In 1849, in addition to their other duties, Collectors of Excise in England were appointed Receivers of Taxes—a duty previously performed by Inspectors of Taxes (*a*). No additional remuneration followed this appointment.

In 1855 the Collector at Edinburgh was appointed Distributor of Stamps, and in 1860 the Collector at Glasgow received a similar appointment. The saving thus effected was so great that the Commissioners decided on appointing other Collectors to vacant Distributorships, and at the present date, 1876, forty-seven Collectors in the United Kingdom act as Distributors in addition to their other numerous duties. The Collectors first appointed Distributors received an allowance varying from £50 to £100 per annum, but in 1866 this allowance ceased, and at present such Collectors perform all the duties of Distributors and incur great responsibilities *without* any remuneration, although Supervisors, Officers, and Surveyors of Taxes—who now also act as Distributors—receive the usual Distributor's poundage on their receipts.

A similar scale of salaries to that of 1811 was awarded in 1829 to the Officers in Scotland and Ireland, and the discontinuance of the Town establishment in January, 1842, equalised the salaries of the Officers and Supervisors in each part of the United Kingdom.

The salaries of the Officials on the Town establishment were:—

General Surveyors ...	£250	per annum.
Surveyors...	150	„
Principal Officers	115	„
Officers	100	„
Assistants	90	„
Chief Permit Writers ...	200	„
Permit Writers	90	„

Note.—The chief Permit Writers were generally appointed from country Supervisors, and were allowed to retain the Supervisor's salary.

For convenience of reference, the particulars of the Salaries with the various changes, are shown in a tabular form.

(*a.*) Under the 1st & 2nd William IV., chap. 18, sec. 2, Inspectors of Taxes received an allowance, not exceeding £100 per annum, for performing this duty; and Clerk to Inspector, £100 per annum also.

EXCISE SALARIES, ENGLAND, 1766.—(LEADBETTER.)

9	Commissioners	each at	£1000	per annum.
4	Ditto of Appeal	„	200	„
	Secretary to Board	...	725	„
	His 1st Clerk	...	100	„
	His 2nd and 3rd Clerks ...	£60 and	40	„
	Solicitor, for himself and Clerks	...	610	„
	Registrar to the Board ...	...	450	„
3	Clerks to Registrar	... each	80	„
	Registrar to Commissioners of Appeal	...	100	„
	Correspondent to Board ...	...	220	„
2	Clerks to Correspondent ...	£65 and	56	„
	Clerk to the Securities ...	...	200	„
3	Assistants to ditto	£70 and	50	„
	Clerk of the Diaries	...	100	„
	Storekeeper	...	120	„
	His Clerks	£70 and	40	„
	Packer to Storekeeper ...	...	50	„
5	General Accomptants ...	£200 to	260	„
1	Accomptant	...	250	„
13	Ditto	£80 to	200	
18	Assistant ditto	£50 to	80	„
	Comptroller of Excise ...	...	775	„
	Deputy ditto	...	400	„
12	Assistants to ditto	£60 to	120	„
	Cashier, or Receiver-General, for himself and Clerks	...	2500	„
4	Deputy Receivers	£80 to	100	„
4	Assistant ditto	£40 to	100	„
3	Bill-men	...	40	„
	Comptroller of the Cash, for himself and 2 Clerks	...	800	„
	Auditor of Excise, for himself, Deputy, and 5 Clerks	...	1240	„

	Auditor of Hides, Coffee, &c., for himself and 2 Clerks	£400	per annum.
	Housekeeper at Excise Office	200	„
	Deputy Housekeeper	120	„
	Rent of Excise Office	400	„
2	Doorkeepers to Commissioners ... each	140	„
	Porter of the Excise Office	40	„
6	Messengers ... ... each	50	„
6	Watchmen ... ... „	40	„
	Yard-keeper and Fire-maker	40	„
	Stablekeeper	50	„
2	General Examiners for County Officers' books ... ... £100 and	150	„
4	Assistants to ditto	60	„
	Book Sorter	30	„
	Chief Examiner of Town Officers' books ...	90	„
5	Examiners, and Assistant Examiner £55 to	80	„

TOWN (LONDON) ESTABLISHMENT.

3	General Inspectors ... ... £120 to	160	per annum.
	Inspector-General of Coffee, &c. duties ...	500	„
9	General Surveyors ... .. £100 to	160	„
47	Surveyors ... ... £60 to	80	„
1	Collector at Port of London	120	„
2	Port and Land Surveyors ... £80 and	90	„
4	Tide Surveyors ... ... each	60	„
26	Principal Officers ... ... „	60	„
115	Officers ... ... „	52	„
2	Port Gaugers ... ... „	60	„
164	Officers ... ... „	50	„
95	Assistants ... ... „	40	„
1	Chief Examiner of Permits	80	„
5	Assistants to ditto ... ... „	60	„
24	Permit Writers ... ... „	60	„
1	Ditto	50	„
13	Warehousekeepers ... ... „	60	„
1	Ditto of Condemned Goods	40	„
6	Lockers ... ... „	30	„
12	Watermen ... ... „	30	„

36	Tidesmen	At 3s. 6d. per day.
6	Lockers	At 1s. 6d. per day.

COUNTRY ESTABLISHMENT (ENGLAND).

49	Collectors	£120 per annum.
1	Supernumerary Collector	80 „
190	Supervisors	90 „
	Examiners	not shown.
2700	Officers	50 „
	Supernumeraries	not shown.
	Assistants	„
	Expectants	„
	Warehousekeepers	„
	Port Surveyors	„
	Tidesmen	„

SALARIES OF SURVEYING DEPARTMENT OF EXCISE, FROM 1766 TO 1857.

	1766	1789	1801	1807	1811	1857	
	£	£	£	£	£	£	
Collectors	120	Same amount, with a Allowance varying with		Contingent the Collec'n	See List of Collections.		
Supernumerary ditto ...	80	80	Con. 20	Con. 50	148	...	Discontinued Duties performed by by Surveying General Examiners, now Inspectors.
Supervisors	90	120	140	180	200	200	From January, 1856, Supervisor in Riding Districts allowed £30 a year to to keep a Horse; increased to £45 in 1869, and to £55 in 1876.
Collectors' Clerks	Not shown	40 to 60	80	120	140	140	
Ditto Second Clerks.....	—	—	—	—	—	110	Raised on discontinuance of Supernumeraries in 1854.
Examiners	(1779) 70	95	100	130	150	150	And when officiating equal to that of a Supervisor.
Foot-Walk or Division Officers.....	50	65	80	95	100 (*a*)	100	(*a*) And £10 per annum after 10 years' service. This augmentation ceased in 1822.
Ride Officers, formerly Out-Ride Officers ...	50	60	75	85	100 (*b*)	100	(*b*) A like augmentation as above, which also ceased in 1822. From January, 1856, allowed £20 a year to keep a Horse; increased in 1869 to £30, and in 1876 to £40. The term Out-Ride discontinued in 1789.
Supernumeraries, when Employed	Equal to that of an Officer.		80	90	90	90	But £52 only when unemployed. Discontinued in 1854, on appointment of Second Clerks.
Assistants	40	45	60	75	85	85	In 1789 an additional £5 per annum where the Assistant was required to keep a Horse.
Expctnts when Employed	40	40	40	50	50	50	In 1815 the £50 was also allowed when unemployed; and in 1828 an additional £30 when officiating.
Permit Writers	Not shown	50	60	75	£73 15s. *c*	85	(*c*) In 1813 this was raised to £85. These Officers are no longer employed.

Salaries by Treasury Warrants of 1858, 1870, and 1876.

	1858.	1870.	1876.
Supervisors—	£	£	£
Footwalk	230 by 5 to 250	260 by 10 to 300	260 by 10 to 300
Riding...	210 5 230	210 10 250	230 10 250
			With subsistence allowance not exceeding 20s. per week when in country business.
Collectors' Clerks—Chief ... ... (Called Srperintending Clerks in 1876).	—	230 10 280	Classification abolished.
Ditto, 1st Class ... ... (Called Chief Clerks in 1876).	180 5 220	190 10 220	100 5 200
			With £100 duty pay to Superintending, and £50 duty pay to Chief Clerk. Future Clerks to rise by triennial increments of £15.
Ditto, 2nd Class	140 5 180	150 5 180	
Ditto, 3rd Class	110 5 140	100 5 140	
Examiners	170 and 30 (When Officiating.)	180 And £40 when employed in a Foot Walk; or £60 in a Riding District	200 Officiating allowance as before. Also the subsistence allowance when officiating over a week.
Division Officers—			
Senior	—	160 8 200	Classification abolished.
Junior	120 5 150	130 5 150	140 5 200
Ride Officers	110	110 5 125	115 5 130
			With subsistence allowance of 7s. 6d. a week when in country business.
Assistants, 1st Class...	95	95	95
Ditto 2nd Class ... ... (Formerly Expectants).	60 And 2s. per day when Employed.	60 (And 2s. per day when employed in a Division, and 3s. when in a Ride.	60 With same allowances, and the subsistence allowance when employed in a Ride over a week.

The Import and Export Duties at the Port of London were formerly under the superintendence of an Import and an Export Surveyor, each with a salary of £350, and two Supervisors. On the repeal of the Paper Duty in 1861 the Export branch was greatly reduced in numbers, and united with the Imports, under a "Port Surveyor," Salary £350.

In 1876 the number of Officials were:—

Port Surveyor,
Two Supervisors,
Eighteen Officers.

The Port Surveyor also received an allowance of £100 per annum for the superintendence, &c., of the sale of Naphtha, for methylating Spirits of Wine.

Number of Districts in the United Kingdom in 1876:—

	Footwalk.	Riding.
England.....	67	219
Scotland.....	26	47
Ireland	17	40
Total	110	306

COLLECTIONS (ENGLAND & WALES), SALARIES, AND CLASSIFICATION.

Collections as at present named.	Collections & Salaries as per Treasury Warrant of February 1811	Salaries in			In Classification of			
		1829	1852		'58	'66	'70	'76
		£	£	£	Cl.	Cl.	Cl.	Cl.
Aylesbury	Bedford	336	350	350	5	3	3	3
Bangor	Wales, North	326	350	350	5	3	3	3
Barnstaple	Barum	336	350	350	5	3	3	3
Bath	Bath	361	400	400	4	3	3	2
Birmingham	Lichfield	326	400	400	3	2	2	2
Bolton	——	—	400	350	4	3	2	3
Brighton	Sussex	406	400	400	4	3	2	2
Bristol	Bristol	406	500	500	2	2	2	2
Cambridge	Cambridge	331	350	350	4	3	3	3
Canterbury	Canterbury	396	450	450	3	3	3	3
Cardiff	Wales, East	331	350	350	4	3	3	3
Carlisle	Cumberland	361	400	350	4	3	3	3
Carmarthen	Wales, West	341	400	350	5	3	3	3
Chester	Chester	351	400	350	5	3	3	3
Colchester	Essex	401	450	400	3	3	3	2
Coventry	Coventry	341	400	350	5	3	3	3
Derby (Raised in 1867)	——	—	—	—	—	—	3	3
Exeter	Exeter	376	400	400	4	3	3	3
Gloucester	Gloucester	336	400	350	5	3	3	3
Halifax	Halifax	341	400	400	3	3	2	2
Hereford	Hereford	331	350	350	5	3	3	3
Hull	Hull	361	400	400	3	3	3	3
Ipswich	Suffolk	411	450	450	3	3	2*a*	2
Kingston	Surrey	366	400	400	2	2	1	1
Lancaster	Lancaster	376	400	400	4	3	3	3
Leeds	Leeds	406	450	450	3	3	2	2
Leicester	——	—	—	350	5	3	3	2
Lichfield	——	—	—	350	4	2	2	2
Lincoln	Lincoln	326	400	350	4	3	2	2
Liverpool	Liverpool, 1st	421	550	550	2	1	1	1
——	Ditto 2nd	421	—	—	—	—	—	—
London, East	In 1842, upon the discontinuance of the Town Establishment, four Collections were made in London; salary £450 each. London West was subsequently changed to Middlesex collection; but in 1867 the business of all was re-arranged, the collections re-named and a fifth collection made.			450	2	2	1	1
„ West				450	2	2	1	1
„ North				450	2	2	2	1
„ South				450	2	2	2	1
„ Central				—	—	—	1	1
Lynn	Lynn	371	400	350	4	3	3	3
Maidstone	Rochester	386	450	450	3	3	3	2

(a.) Placed in 3rd Class in 1872, and again raised to the 2nd in 1876.

COLLECTIONS (ENGLAND AND WALES) CONTINUED.

Collections as at present named	Collections & Salaries as per Treasury Warrant of February 1811		Salaries in		In Classification of			
			1829	1852	'58	'66	'70	'76
		£	£	£	Cl.	Cl.	Cl.	Cl.
Manchester — to 1st Cl. in 1875	Manchester	371	450	450	3	2	2	1
——	Marlborough	336	—	—	—	—	—	—
Newcastle	Northumberland	306	450	450	3	3	3	2
Northampton	Northampton	336	350	350	5	3	3	3
Norwich	Norwich	396	450	450	3	3	3	2
Nottingham	Derby	336	350	350	4	3	2	2
Oxford	Oxford	336	350	350	4	3	3	3
Plymouth	Plymouth	406	450	400	3	3	3	2
Portsmouth	Hants	371	400	400	3	3	3	3
Reading	Reading	331	350	350	4	3	3	3
Ripon	Whitby	366	400	350	5	3	3	3
Salisbury	Sarum	331	350	350	5	3	3	3
Sheffield	Sheffield	331	350	350	4	3	3	2
Shrewsbury	Salop	346	400	400	4	3	3	3
Southampton	Isle of Wight	406	450	450	3	3	3	3
Stafford	——	—	350	350	5	3	3	3
Stamford	Grantham	341	400	350	5	3	3	3
Stourbridge	Wolverhampton	336	400	400	4	3	3	3
Sunderland	Durham	406	400	400	4	3	2	2
Swansea— raised in 1864	——	—	—	—	—	3	3	3
Taunton	Somerset	336	350	400	4	3	3	3
Truro	Cornwall	416	400	400	4	3	3	3
——	Uxbridge	331	—	—	—	—	—	—
Ware	Herts	381	400	400	3	2	2	2
Warrington	Northwich	431	450	400	4	3	3	3
Welshpool	Wales Middle	321	350	350	5	3	3	3
Weymouth	Dorset	371	350	350	5	3	3	3
Worcester	Worcester	431	400	400	3	3	3	3
York	York	361	350	350	4	3	3	2

COLLECTIONS (SCOTLAND), SALARIES, AND CLASSIFICATIONS.

Collections as at present named.	Collections in 1829 and 1852.	Salaries in		In Classification of			
		1829	1852	'58	'66	'70	'76
		£	£	Cl.	Cl.	Cl.	Cl.
Aberdeen	Aberdeen	400	400	4	3	3	3
Campbelton	Argyle South	350	350	5	3	3	2
Dumfries	Dumfries	350	350	5	3	3	3
Dundee	Montrose	350	350	5	3	3	2
Edinburgh	Edinburgh	600	600	1	1	1	1
Elgin	Elgin	350	350	5	3	3	3
Glasgow	Glasgow	450	500	2	1	1	1
Greenock	Ayr	450	400	3	3	3	2
Haddington	Haddington	350	350	5	3	3	3
Inverness	Inverness	350	350	5	3	3	3
Linlithgow	Linlithgow	450	350	5	3	3	2
Perth	Perth	450	400	4	3	3	3
Stirling	Stirling	450	450	3	2	2	2
These Collections now form Nine Collecting Districts.	Argyle North	350	—	—	—	—	
	Caithness	350	—	—	—	—	—
——	Fife	450	—	—	—	—	—

COLLECTIONS (IRELAND), SALARIES, AND CLASSIFICATIONS.

Collections as at present named.	Collections in 1829 and 1852.	Salaries in		In Classification of			
		1829	1852	'58	'66	'70	'76
		£	£	Cl.	Cl.	Cl.	Cl.
——	Armagh	450	—	—	—	—	—
Athlone	Athlone	350	350	5	3	3	3
Bandon	Tralee	350	350	5	3	3	3
Belfast	Lisburn	450	450	3	3	2	2
Coleraine	Coleraine	350	350	5	3	3	3
Cork	Cork	450	450	3	2	2	2
Dundalk	Drogheda	400	350	5	3	3	3
Dublin	Dublin	600	600	1	1	1	1
——	Foxford	350	—	—	—	—	—
Galway	Galway	350	350	5	3	3	3
Kilkenny	Kilkenny—Naas	400	400	4	3	3	2
Limerick	Limerick	450	400	4	3	3	3
Londonderry	Londonderry	400	400	4	3	2	2
——	Mallow	350	—	—	—	—	—
——	Maryborough Birr. ceased in 1864.	350	350	5	—	—	—
——	Newry—ceased in 1866.	—	400	4	3	—	—
——	Clonmel	400	—	—	—	—	—
Sligo	Sligo	400	400	4	3	3	3
Waterford	Waterford	400	350	4	3	3	3
Wexford	Wexford	350	350	5	3	3	2

Collections in England (and Wales)	64
„ Scotland	13
„ Ireland	14
Total.....	91

CLASSIFICATION OF COLLECTIONS,

SHOWING THE NUMBER OF COLLECTIONS IN EACH CLASS, AND AMOUNT OF SALARY.

Collections.	Salary.			
	£	£	£	
By Treasury Warrant of 1858 :—				
2 Collections of the 1st Class at	650	by 20 to	750	per annum.
8 „ 2nd „	500	„ 20 „	550	„
20 „ 3rd „	450	„ 10 „	500	„
30 „ 4th „	400	„ 10 „	450	„
30 „ 5th „	360	„ 10 „	400	„
By Treasury Warrant of 1866 :—				
4 Collections of the 1st Class at	700	by 20 to	800	„
12 „ 2nd „	550	„ 20 „	600	„
74 „ 3rd „	400	„ 10 „	500	„
By Treasury Warrant of 1870 :—				
8 Collections of the 1st Class at	700	by 20 to	800	„
20 „ 2nd „	550	„ 20 „	600	„
63 „ 3rd „	450	„ 10 „	500	„
By Treasury Warrant of 1876 :—				
11 Collections of the 1st Class at	700	by 20 to	800	„
30 „ 2nd „	550	„ 20 „	650	„
50 „ 3rd „	450	„ 10 „	500	„

The following is the number of collections in the United Kingdom at each rate of salary previous to the classification of 1858:

43	at	£350	per annum.
27	„	400	„
15	„	450	„
2	„	500	„
1	„	550	„
2	„	600	„
Total - -		90	

SURVEYING GENERAL EXAMINERS (FORMERLY GENERAL EXAMINERS), NOW INSPECTORS.

1840—1st Class	1	at	£550		per annum.	
	3	„	500		„	
	1	„	450		„	
2nd Class	1	„	400		„	
	16	„	350		„	
3rd Class	1	„	350		„	
	4	„	300		„	
4th Class	6	„	300		„	
	14	„	250		„	
	47					

1858—1st Class	1	Principal	at	£600	by	£20	to £700	per annum.
	3	others	„	500	„	10	„ 600	„
2nd Class	1	Senior	„	„	„	„	„ 400	„
	15	others	„	„	„	„	„ 350	„
3rd Class	18	„	„	„	„	„	„ 300	„
	38							

1870—With designation changed to Inspectors.								
Chief	1	at	£800	by	£25	to	£900	per annum.
1st Class	3	„	600	„	20	„	650	„
2nd Class	2	„	450	„	10	„	500	„
	13	„	360	„	10	„	400	„
3rd Class	14	„	„	„	„	„	350	„
	33							

1876—Chief Inspector			1	at	.....		£1000	per annum.
Superintending Inspectors			3	„	£700	by £25	to 800	„
Inspectors			8	„	450	„ 20	„ 650	„
Assistant Inspectors			21	„	350	„ 10	„ 400	„
			33					

INLAND REVENUE LABORATORY.

The Laboratory, being intimately connected with the Surveying Department of the Excise Branch, may be noticed therewith.

First temporarily established, about the year 1842, by the untiring exertions of the late Mr. George Phillips, it was not recognised as a Department until 1858. At this period Mr. Phillips, who held the position of a First-class Surveying General Examiner, and from the first had conducted the Laboratory, assisted by a few Officers who had been instructed in Chemistry at University College, was appointed Principal, and Mr. George Kay. Assistant: the Treasury thus placing the Laboratory on a permanent footing as a separate department. In addition to the Principal and Assistant, several Officers were employed in the Laboratory as Temporary Assistants; but in 1867 this Department was revised, and three additional Assistants permanently appointed.

SALARIES IN—

1858—Principal	-	£500	by £10 to	£600	per annum,
Assistant	-	200	10	300	„
1867—Principal	-	600	20	700	„
Deputy ditto	-	425	15	500	„
Three Assistants		130	10	250	„
And after 12 years		300	15	400	„
One Book-keeper		120	10	250	„
1870—Three Assistants		260	15	400	„
Two ditto	-	130	10	250	„
1873—Principal	-	600	20	700	„
Deputy ditto	-	425	15	500	„
Four Assistants		260	15	400	„
Ditto ditto	- -	130	10	250	„
One Book-keeper		120	10	250	„
Keeper of Scientific Instruments		70	5	120	„
Ditto of Chemicals		70	5	105	„

SUPERANNUATION.

The subject of most importance to all officials, next to that of salary, is the Superannuation allowance to which they are entitled on retirement from the service. The "history of superannuation" has however, been stated to be "the history of spoliation" (*a*): how far this is correct the following brief account will, perhaps, show:—

Before the commencement of the present century the only system of superannuation existing in the Excise Department was that of the "Charity Fund," created in England under Treasury Warrant of the 1st February, 1686, and in Scotland by Warrant of June 19th, 1724: the deduction made, under these Warrants, from salaries was Threepence in the Pound, or $1\frac{1}{4}$ per cent. The pension or annuity payable was but small, being to a Collector £25, Supervisor £20, Collector's Clerk £20, and to a Division or Ride Officer £10 per annum. The officials were entitled to this pension after at least seven years' service in the grade for which they were allowed to qualify, and on making the necessary affidavit. (See General Letter of the 6th March, 1762.) In 1801 this fund had sufficiently accumulated to justify the Board increasing the amount of the several pensions, and by General Letter of March 26th of that year Collectors on retirement were to receive £50, Supervisors £30, Clerks £30, and Division and Ride Officers £17 per annum.

In 1809 the first General Superannuation Act for the Excise was passed—49 Geo. III., chap. 96: and the principle and policy of free superannuation thus affirmed by Parliament,—"Whereas no provision "whatever is now made by the Laws now in force for superannuated "and worn-out officers, and other persons employed in the revenue of "Excise, to the great discouragement of such officers and other persons, "and to the manifest injury of the Revenue." The Act empowered the Lords Commissioners of the Treasury to grant out of the revenue of Excise of England, to any officer or other person who should have been

(*a*) "The history of Superannuation in this country is the history of spolia-"tion. It is a very short history, for it may be condensed into one sentence—you "promised a fund, and you exacted a tax."—*Mr. Disraeli's speech in the House of Commons, Feb. 15th, 1856.*

employed during the space of ten years at the least, and who should, by age or infirmity, be incapable of properly performing the duties of his office, a Pension, Annuity, or yearly payment not exceeding three-fourths of the average annual amount of salary received by such officer during the whole period of seven years preceding the resignation of such office; but this superannuation was limited to officers or persons whose salary payable out of the Revenue amounted to at least £180 per annum. The Commissioners of Excise were also authorized to invest in some of the Stocks at the Bank of England the amount accumulated in their hands from deductions towards the Charity Fund,

In 1810 the Act 50 Geo. III., chap. 117, was passed. This Act fixed a uniform scale of superannuation for the whole Civil Service, and enacted that every superannuation allowance granted under this Act, "shall be charged on the funds of the departments or offices in which "the persons receiving such allowance shall have served." Section 3 also enacted, "That every sum of money contributed by or deducted "from the salaries of such persons shall be repaid to them, or to the "executors or administrators of such of them as might be deceased." The Superannuation question thus became a general one for the whole Civil Service.

The Act 52, Geo. III., chap, 81, passed in 1812, states the amount from the Charity Fund, vested by the Commissioners of Excise, to be £73.900 (*a*); and authorises this stock to be sold out, and the amount carried to the Consolidated Fund. It also enacts "That no deduction "shall hereafter be made out of the salary of any officer or officers of "Excise, for the relief or support of the inferior officers of Excise "when superannuated or worn out." All deductions were abolished from the 5th January, 1812, and the superannuations were ordered to be paid out of the duties of Excise.

The 52 Geo. III., chap. 82, directs the sums deducted from the officers' salaries in Scotland and invested by the Commissioners of Excise, to be carried to the Consolidated Fund—viz., £5,600 17s. 7d.; £3,000; £2,000; £500; and £3,400; together, £14,500 17s. 7d. The superannuations to be paid from the Excise duties.

In 1821, the Government, notwithstanding the compact by which the funds of the civil servants had been obtained, imposed by a Treasury minute, 10th August, 1821, a tax of 2½ per cent. on salaries of from £100 to £500; 5 per cent. on those from £500 to £1000;

(*a*) The balance of the Excise and Customs Funds at this period amounted to £334,236, after defraying all the pensions due.

and 10 per cent. on £1000 and upwards: In 1822, the 3rd Geo. IV., chap. 113, was passed, but which only partially affirmed this minute: it enacted that no person should have any claim, or be allowed, the benefit of any period of service " after 5th July, 1822, except for the " period during which such person may have contributed to the fund " created and established by this Act." Section 10 directs deductions to be made of $2\frac{1}{2}$ per cent. from the salary of any officer, or emolument amounting to £100, and less than £200 per annum; and of 5 per cent. on £200 and upwards.

In 1824, the 5th Geo. IV., chap. 104, repealed so much of the above Act as charged the salaries with contributions for forming the Superannuation Fund; and by Section 3, enacted that " All and every " sum and sums of money which, under the provisions of the above Act " (3 Geo. IV., chap. 113), shall have been contributed and paid, or which " shall have been deducted from the salaries or emoluments of any " such officers or persons, shall be repaid to all such officers and " persons respectively." Thus the principle and policy of free superannuations were, in the most substantive form, re-affirmed by Parliament. The amount returned to the contributors was about £90,000.

In 1829, the Government, by a Treasury minute, dated August 4th, imposed upon certain Civil servants who entered after that date, a Superannuation Tax of $2\frac{1}{2}$ per cent. on all salaries not exceeding £100 per annum, and 5 per cent. on all other salaries.

In 1834, by the 4th and 5th William IV., chap. 24, these deductions were confirmed by Parliament: a liberal scale of superannuation being given to persons who entered the service prior to the 5th August, 1829, and another scale—but on much less favourable terms—being instituted for those who entered on and after that date, and whose salaries were subjected to the deductions: further, these abatements were only made from certain officials in various branches of the Civil Service. (*a*.)

(a) " The question of salary and the question of pension should not be mixed " up together. Government in withholding part of the salary—that is, the pro- " perty of its servants—incurs the obligation of applying it in some manner for the " benefit of the owner. The public interest, considered separately from that of " the Civil Servants, requires that such Superannuations should be paid. In fact " such allowances are granted in the case of the Officers of State, Judges, and " Diplomatic and Legal Officers, although no deductions are required, because it " is felt that the public interest demands it. Equality belongs to the very essence " of justice; but there are some independent, powerful classes, especially the larger " class of Diplomatists and Lawyers, not merely the Judges, but the much larger " class of administrative officers of the Courts in England, Ireland, and Scotland;

In 1835, by the 5th and 6th Wm. IV., chap. 72, the assets of the Excise Incorporation in Scotland (Scottish Widows) Fund were appropriated in a similar manner as the Charity Funds.

In 1857, after a severe struggle of some years' duration on the part of the Civil servants, Lord Naas introduced and carried through Parliament, the Act 20th and 21st Vic., chap. 37, which repealed the 27th section of the Act of 1834, under which section the deduction from salaries had been made.

In 1859 the Act 22nd Vic., chap. 26, gave a new scale of Superannuation allowances, by which, after ten years' service, an officer is entitled to ten-sixtieths of the amount of salary payable at the time of retiring; and, in like manner, one-sixtieth for each additional year of service up to 40 years. It also provides that this Act shall not interfere with the grant to officers and others who entered prior to the 5th of August, 1829.

"the County Court Judges, Treasurers, and Clerks, the Assistant-Barristers in "Ireland, and the Sheriffs-depute in Scotland, altogether forming a very large "class, who are entirely exempt from the deductions. * * * Then as the "powerful few, so are the powerful many. There are 24,000 dockyardmen em- "ployed in the arsenals, Post Office sorters, letter-carriers, and so forth, all of "whom have, at this moment, a contingent right to a pension, without paying any "deduction whatever; and the inequality there is more remarkable, because the "exemption from deductions is extended to £200 in the dockyards."

"The powerful few, * * * are not only exempt from deductions, but their "rate of remuneration generally is much higher, and they get their pensions at "very much shorter periods; their terms of service altogether are much more "favourable."—*Sir Charles E. Trevelyan, K.C.B., Assistant Secretary to the Treasury. Before Select Committee of the House of Commons*, 1856.

"The injustice here is monstrous. Abatements from the incomes of A, B, and "C, are made for the benefit of D, E, and F. Officers appointed before 1829, "liable to no deduction, are pensioned out of the deductions from officers appointed "since that period. The deductions, too, from small salaries only. Great salaries, "by the usual fortune of great things and persons, escape the tax altogether. One "department pays it, another is exempt.—*Examiner, 9th August*, 1856.

COMPARATIVE VIEW OF THE THREE SCALES OF SUPERANNUATION ALLOWANCE,

PAYABLE TO MEMBERS OF THE CIVIL SERVICE.

To those who entered before the 5th of August, 1829. Without deduction from Salary.	To those who entered since the 4th of August, 1829. With deduction from Salary. (a.)	Payable under the Act of 1859. Without deduction from Salary.
For 10 yrs. and under 15 yrs. 4-12ths.	For 10 yrs. and under 17 yrs., 3-12ths.	For 10 years' service, 10-60ths., and, in addition, 1-60th for every year of service up to 40 years.
15 „ 20 5-12ths.	17 „ 24 4-12ths.	
20 „ 25 6-12ths.	24 „ 31 5-12ths.	
25 „ 30 7-12ths.	31 „ 38 6-12ths.	For 40 years and upwards, 40-60ths.
30 „ 35 8-12ths.	38 „ 45 7-12ths.	
35 „ 40 9-12ths.	45 and upwards. 8-12ths.	Of salary and emoluments.
40 „ 45 10-12ths.		
45 „ 50 11-12ths.	Of salary and emoluments.	
Of salary and emoluments.		
50 and upwards, the full salary, &c.		
After 40 years' service, salary £100. Superannuation, £83 6s. 8d.	After 40 years' service, salary £100. Superannuation, £58 6s. 8d.	After 40 years' service, salary £100. Superannuation, £66 13s 4d.

Thus, the 1st scale exceeds the 2nd by £25 per annum, the 1st the 3rd by £16 13s. 4d., and the 3rd the 2nd by £8 6s. 8d., for the same period of service, viz., forty years, and £100 salary.

(a) *See Note on next page.*

The 5th section of the Act of 1859—22nd Vic., chap. 26—gives the Commissioners of the Treasury power to grant to a person compelled to leave the public service by reason of severe bodily injury, occasioned, without his own default, in the discharge of his public duty, but not having completed the period which would have entitled him to a superannuation allowance, a gratuity not exceeding three months' pay for every two years of service, or a superannuation allowance not exceeding ten-sixtieths of the annual salary and emoluments of his office. And Section 6 permits the grant by the Treasury of a gratuity not exceeding one month's pay for each year of service to the holder of an office constrained to leave the public service from infirmity of mind or body before the completion of the period which would entitle him to a superannuation allowance.

The 16th and 17th Vic., chap. 107, sec. 254, enacts that: "If any "officer or seaman employed in the service of the Customs or Inland "Revenue shall be killed, maimed, wounded, or in any way injured in "the due execution of his office, or if any person acting in his aid, or "duly employed for the prevention of smuggling, shall be killed, "maimed, wounded, or in any way injured while so aiding, such officer

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(a) A Return to the House of Commons, printed 11th February, 1853, shows that the contributions levied for the Superannuation fund, between the 4th August, 1829, and the 5th July, 1852, realised £621,539 5s. 7¾d., whilst the sums paid thereout for retiring pensions to the contributors amounted only to £36,413 14s. 11½d., yielding a surplus to the Exchequer of £585,125 10s. 8½d.—being sixteen times as much as was needed for the superannuation of the contributors.

W. Willis, Esq., a Chief Clerk in the Admiralty, stated, in evidence before the Select Committee on Civil Service Superannuations, that from 1829 to 1855 the actual money paid as contributions, not estimating interest, was £827,486. The entire expense for pensions to contributors during the same period was £68,706, leaving a difference of £760,000 unexpended. When all who entered before 1829 have died out and been succeeded by contributors, the *maximum* annual amount of contributions will be £94,000.

Dr. Farr also stated that at present (1856) the "accumulation" of the contributions is £800,000, and with interest more than £1,000,000. *(b)*

"We can scarcely read without a blush the statement, which is, unfortunately "too true, that £750,000 of the money deducted from the pittances of these "unfortunate gentlemen has been confiscated for the public benefit. It is a "scandal and a reproach to this country that they should have been robbed in so "shameless a manner."—*The Times, 25th December*, 1855.

"The deductions were professed to be made only with a view to *reduce* the "charges for pensions on the State; but so reckless were his (Sir James Graham's) "calculations for this object, that the deductions themselves would, by the year "1894, be sufficient to pension the whole Service *for ever*, without further charge "being made."—*Morning Advertiser, 22nd January*, 1856.

(b) Why should not this million of money form the capital for a Widows' and Orphans' Fund?

" or seaman, or so employed, the Commissioners of Customs or Inland " Revenue respectively may, with the sanction of the Commissioners of " the Treasury, make such provision for such officer or person, or for " the widows and families of such as shall be killed, as they may see " fit."

PENSIONS GRANTED BY 4 & 5 WM. IV., CHAP. 24, TO THE PRINCIPAL OFFICERS OF THE STATE,

(SALARY NOT LIABLE TO THE REDUCTION.)

£2,000 per annum, after two years' service in one or more of the offices of First Lord of the Treasury, Secretary of State, Chancellor of the Exchequer, First Lord of the Admiralty, President of the India Board, President of the Board of Trade. No greater number than four such pensions to be in force at the same time.

£1,400 per annum, after five years' service in either or both offices as Chief Secretary for Ireland, or Secretary at War. Not more than two such pensions to be in force.

£1,200 per annum, after five years' service, in one or more of the offices of one of the Joint Secretaries of the Treasury, Secretary of the Admiralty, Vice President of the Board of Trade. Not more than four such pensions at the same time to be in force.

£1,000 per annum, after ten years' service in one or more offices as Under Secretary of State, Clerk of the Ordnance, Second Secretary of the Admiralty, Secretaries of the India Board. Not more than six pensions to be in force at the same time.

Liberal pay in hand, and quick promotion in prospect, are the objects which will attract to the Civil Service energy and ability, and create zeal. Superannuation pensions on an attractive scale are the sidings that ought to be provided for shunting those whose age, slowness, or infirmity stand in the way of progress.—*Morning Post, July 9th,* 1856.

PENSIONS AND COMMUTATION ACT,

34TH & 35TH VICT., CHAP. 36.

INSTRUCTION FOR COMMUTING CIVIL COMPENSATION ALLOWANCES, UNDER THE PENSIONS COMMUTATION ACT, 1871.

Any person who has retired or has been removed from a public civil office (*a*) *in consequence of the abolition of his office, or for the purpose of facilitating improvements in the organisation of the Department to which he belonged*, to whom an annual pension has been granted by way of compensation for such retirement or removal, and who may be desirous of commuting such pension under the Pensions Commutation Act of 1871, must make application in writing to the head or heads of the Department to which he belonged, stating his desire so to commute and furnishing information as to his age, the office which he held, and the amount of his compensation allowance.

If the head of the Department to which he belonged shall think proper to recommend the commutation under the fourth clause of the 4th Section of the Act, the person will be so informed by the head of the Department, and his application will be forwarded to the Commutation Board for consideration.

The person will then receive further instructions from that Board.

The Commutation Board will require the person to give such information as to his health and habits as is usual in the case of persons proposing to assure their lives in Assurance Companies, and he will be required to submit himself for personal examination at the office of the Board at the National Debt Office, 19, Old Jewry, in the City of London.

The basis of the commutation will be the accompanying Table, subject to an addition of years of age in the case of impaired lives.

(a) By the 2nd section of the Act, "the term 'public civil office' means any "office other than that of an Officer in Her Majesty's Naval or Land Forces, "the holder of which is paid his remuneration out of the moneys provided by "Parliament for Supply services."

COMMUTATION TABLE,

(SUBJECT TO AN ADDITION OF YEARS OF AGE IN THE CASE OF IMPAIRED LIVES.)

Age next birth-day.	Number of Years' Purchase.	Present Value of the Annuity of £100.			Age next birth-day.	Number of Years' Purchase.	Present Value of the Annuity of £100.		
		£	s.	d.			£	s.	d.
21	15.00258	1500	5	2	51	11.21356	1121	7	1
22	14.96111	1496	2	3	52	10.98145	1098	2	11
23	14.92519	1492	10	5	53	10.75133	1075	2	8
24	14.88969	1488	19	5	54	10.52560	1052	11	3
25	14.85191	1485	3	10	55	10.30351	1030	7	0
26	14.80890	1480	17	10	56	10.08363	1008	7	3
27	14.74746	1474	14	11	57	9.86670	986	13	5
28	14.67951	1467	19	0	58	9.64896	964	17	11
29	14.60551	1460	11	0	59	9.42649	942	13	0
30	14.52581	1452	11	8	60	9.19800	919	16	0
31	14.44054	1444	1	1	61	8.95666	895	13	4
32	14.35005	1435	0	1	62	8.70132	870	2	8
33	14.25257	1425	5	2	63	8.43435	843	8	8
34	14.14731	1414	14	8	64	8.16571	816	11	5
35	14.03442	1403	8	10	65	7.89583	789	11	8
36	13.91478	1391	9	7	66	7.62437	762	8	9
37	13.79016	1379	0	4	67	7.37082	737	1	8
38	13.66060	1366	1	2	68	7.11881	711	17	8
39	13.52738	1352	14	9	69	6.86850	686	17	0
40	13.38854	1338	17	1	70	6.62170	662	3	5
41	13.24313	1324	6	3	71	6.38068	638	1	4
42	13.08568	1308	11	4	72	6.14448	614	8	11
43	12.92050	1292	1	0	73	5.90561	590	11	3
44	12.74483	1274	9	8	74	5.65540	565	10	10
45	12.55834	1255	16	8	75	5.39538	539	10	9
46	12.36096	1236	1	11	76	5.12566	512	11	4
47	12.14690	1214	13	10	77	4.81532	481	10	8
48	11.92339	1192	6	9	78	4.50565	450	11	3
49	11.69128	1169	2	7	79	4.20762	420	15	3
50	11.45362	1145	7	3	80	3.91477	391	9	6

The amount of money to be paid in commutation of the pension will be fixed by the Treasury on the recommendation of the Commutation Board. The applicant will then be informed of the amount, and he will have the option of withdrawing his application on the payment of a fee of £3 3s. 0d. within thirty days after receiving that notice.

If the applicant shall not withdraw his application and pay the above fee within that period the decision will be considered final, and the commutation of pension will take place absolutely.

GENERAL LETTERS.

SIR,—The Commissioners have order'd me to inform you y^t^ one-hundred and twelve pounds are to be allow'd to y^e^ hundred-weight of Pasteboard, Millboard, and Scaleboard.

March 7th, 1713.

SIR,—The Board having of late observ'd that great trouble has been given to Members of Parliament and other gentlemen by Collectors, Supervisors, and Officers to procure removes for y^m^, and to prevent removes: Order'd by the Commissioners, you are to take notice yourself, and likewise all the Supervisors and Officers in your Collection, that if you or they shall at any time endeavour to prevent a remove from the Collection, District, or Division wherein you or they shall be order'd at any time by the Commissioners to remove to any other Collection, District, or Division, shall attempt to prevent such removes by the solicitation of Members of Parliament or any other person, or by application w^t^soever to y^e^ Board except y^r^ own letter, you or they for so doing shall certainly be discharged.

June 23rd, 1718.

P.S.—This order is not intended to restrain Collectors and Supervisors from proposing such removes as they shall think necessary.

NOTE.—A similar order, issued Aug^t^ 31st, 1727, concludes thus:—The Commissioners order you to read this to y^e^ respective Supervisors and Officers in your Collection at every sitting in y^r^ next Round; and to take notice y^r^self, and acquaint y^m^ that y^e^ Board will Discharge every one who shall offend against y^e^ contents hereof.

SIR,—The Commissioners order that all the officers in y^r^ Collection who shall observe any neglect or other fault in their respective Supervisors do by letter inform y^e^ Board, or you, within six weeks after they shall discover or be informed of the same, for that no complaint against any Supervisor will be received after that time.

December 12th, 1718.

SIR,—The Commissioners have order'd y^{t} from henceforth every Officer who shall be called up to be an Examiner in this office, and any Examiner who shall be ordered Supervisor, shall be continued at their respective salaries of Officer and Examiner after their being appointed Examiner or Supervisor for so many days as shall be necessary for the P'formance of such Officer's journey to this office, and of such Examiner to his respective district, to be paid to such Officer as shall be appointed Examiner by the Collector from whose collection he is removed, who is to give such Officer a certificate expressing to what day he hath paid such Officer his salary as Officer in his Collection, and how many days' salary he has allowed him for his journey; but his salary as Examiner is not to commence until y^{e} day he comes to the Board; and to any Examiner who shall be order'd Supervisor his salary as Examiner for the days he is to be allow'd for his journey is to be paid by the Board before he takes his journey, but his salary as Supervisor is not to commence till the day he comes into his District, unless he shall bring to the Collector express orders from the Board to the contrary.

March 11th, 171 $\frac{8}{9}$

SIR,—The Commissioners have order'd that in future every Officer who shall be called up to be an Examiner in this office, or shall be made a Supervisor without first being an Examiner, do, before he officiates as Examiner, or takes upon him the duty of a Supervisor, take an oath that neither he, nor any other p'son for him, to his knowledge, has directly or indirectly given, or promised to give, any fee, gratuity, or reward to any P'son or P'sons wtsoever, for procuring him to be made an Examiner or Supervisor, or either of them, w^{h} oath is to be taken at this Board by such Officer as shall be called up to this office to be an Examiner, and before a Justice of the Peace in the country, by such Officer as shall be appointed a Supervisor without first officiating as Examiner in this office. That the like oath be taken by every P'son that shall be made a Collector, mutatis, mutandis.

Excise Office, London,

Jan^{y}· 21st, 17 $\frac{19}{20}$

SIR,—The Commissioners for encouragement to Collectors for their attending upon Informations, order y^{t} when you attend any Hearing, and judgment shall be given for a penalty in w^{ch} y^{e} Informer's share shall exceed 20s., after mitigation and charges paid, you shall be allowed

5s. out of the Informer's part, and the remainder of y^e^ Informer's part of the said penalty is to be paid to the Supervisor or Officer, or both, according to their merit in the discovery of the offence for w^ch^ y^e^ said penalty is adjudg'd.

February 29th, 17 $\frac{19}{20}$

SIR,—All persons who have in their custody any Brandy, &c., above the quanty of sixty-three gallons, being by an Act passed the last Session of Parliament deemed to be Sellers and Dealers of Brandy, and subject to the survey of an Officer of Excise: Yet the Commissioners order if you or any of the Officers in your district believe any gentleman or other person who is not a publick Seller of Brandy, to have in his custody more than sixty-three gallons, you do not survey such gentleman or other person till you have first given the Board an acount of the circumstances and profession, and what proof you have of his having above the said quantity, and have thereupon received their directions for surveying him.

July 29th, 1720.

N.B.—All persons who sell Brandy, tho' the quantities w^ch^ are in their custody be never so small, are to make their entries and be surveyed.

SIR,—The Commissioners finding it is becoming common for Officers of small merit and little knowledge in the various ways of people's working, and have not practis'd the surveying of several duties to solicit to be made Examiners. They have determin'd y^t^ all such Officers, before they take upon y^m^ to examine books, shall survey in proper divisions in or about London till they are qualified for surveying all duties, and whilst they are so qualifying y^m^selves they must keep books, which will be examin'd at y^e^ office, and conform to the duty of Officers in every respect, and be subject to the inspection of the Supervisors or Surveyors of the D^ns^, who are to make reports of their behaviour, after which they must be sometimes tryed at exam'g books, and from y^e^ said reports of the Supervisors or Surveyors, from the examination of their own books and from the reports they make on the examination of other men's characters, a character will be given of them, on w^ch^ their preferment will depend, of w^ch^ you are to inform all y^e^ Officers in y^r^ collection.

January 1st, 172 $\frac{5}{6}$

P.S.—'Tis also order'd that no P'son shall be allow'd Examiner's

salary till he has passed his tryal, and if he be found insufficient, he will not be allowed travelling expenses.

SIR,—Mr. B——, Collector of Wales East, having not been at the sittings in several places of his collection, and having procured two of his Supervisors, Mr. D—— and Mr. E——, to certify in their Diaries that he came in and went out at the times appointed for his being there; and likewise procured the Officers in his collection to sign a certificate, y^t he had always been present at the sittings except prevented by sickness. You are to take notice of this, and to acquaint all y^e Supervisors in y^r collection with it, and let them know, y^t both you and y^m selves will be discharged if any such practices are carried on for the future in y^r collection, as the said Mr. B——, Mr. D——, Mr. E——, and the Officers have been.

9th February, 1728.

SIR,—The Board having reason to believe that some Supervisors make it a practice to borrow money of the Officers under their inspection from time to time and repay y^m, and y^t others remain in the Officers' debts. The Commissioners order you to examine the Supervisors in y^r collection whether they have borrow'd, or are now indebted to y^e Officers, and acquaint those Supervisors y^t are, y^t if they don't give you a particular account at their first sitting in their District next Round, of what they are indebted, they will be discharg'd w ever it shall be discover'd; and you are to examine into the circumstances of such Loan, and at y^e end of the Round to send up a true and particular report to y Board.

March 8th, 172 $\frac{7}{8}$

SIR,—The Commissioners have order'd that no Supervisor shall in future be made a Collector till such time as his District has been examin'd, and the Board thoroughly satisfied as to his qualifications; and that he has heretofore behav'd himself with honesty and integrity, with w^{ch} you are to acquaint y^e Supervisors in your collection.

March 13th, 172 $\frac{7}{8}$

SIR,—The Commissioners, by order dated y^e 29th of April, direct y^t w^n any Expectant officiates for a sick Officer he be allow'd no more

than £40 per annum, and if in a Ride he is to have the horse of the Officer for whom he officiates, or yt such Officer pay for horse hire on such occasions.

C. WYVILL.

May 5th, 1730.

SIR,—The Commissioners order you to acquaint all yr Supervisors yt they must never give the character of any Officer in their Districts, to any P'son wm soever, without a p'ticular direction from the Board for so doing.

C. WYVILL.

Lond., 2nd March, 17 $\frac{30}{31}$

SIR,—The Commissioners thinking it proper to have ye 9th Round Surveys entered in the 8th Round Survey Books, as well as others, Order yt if ye 9th Round in yr District be too long to be entered under ye 8th, you are to consider how many names in each Division it may be necessary to transcribe, either for taking the 9th Round Stocks or Gages, dividing each page in the middle, and transcribe one name in the upper and another in ye under part, and thereby compute how much ye 8th Round Books must be thicker than those for other Rds., and accordingly fill up the scheme of the sizes wch you are to send to Mr. Buck, wn you write for ye 7th and 8th Rounds Books.

C. WYVILL.

Excise Office, London,
August 24th, 1731.

SIR,—The Commissioners have received good information that great quantitys of hops are now shipping at Rotterdam, in order to be run on the North-east Coasts of this Kingdom, wherefore you must direct the Officers to be very careful to prevent ye same.

If foreign hops are landed before entry they may be seized by any person, therefore the best way will be to let the hops be landed, and then for the Officers to seize them.

JNO. WINDHAM.

December 7th, 1732.

SIR,—Whenever you pay any money of the King's to be returned to the Commissioners of Excise, you should do it in the presence of

some person that knows it to be the King's money, and can be a witness in case there should be an extent for non-payment and disputes should arise thereon. The reason is that, if the money is paid by yourself without a witness, and the extent should be pleaded to, you cannot be a witness that the money was paid, because you are concern'd in interest and in the event of the cause. J. WINDHAM.

December 9th, 1732.

P.S.—The Commissioners order that the witness sign the two initial letters of his name in the vacant space of the bill to the payment.

SIR,—Several Collectors having accustomed y^m^ selves to inclose their abstract of Bills of Exchange in a letter, and some Collectors also inclose y^m^ in a sheet of paper to y^e^ Board, w^ch^ very much increases y^e^ charge of postage. The Commissioners therefore order you for the future to fold the said abstract and direct it to y^m^ without inclosing it in a letter or other paper, and write upon y^e^ direction—This is one sheet only. And then it will be charged accordingly at y^e^ Posthouse. The same method must be observed in sending up y^e^ petty accounts current; that is, you must write upon y^e^ direction—This is one sheet only, or two sheets only, according as they happen to be sent.

HENRY EDWARDS.

6th September, 1733.

SIR,—You are directed to acquaint the several Supervisors and Officers in your collection that if they make application to the Board to have their removes stopp'd in any other way than by their own letter, they will be discharged. JNO. WINDHAM.

June 22nd, 1734.

SIR,—The Commissioners order that you debit yourself to the fines and forfeitures incurred by the Gin Act separate from all other fines, and you must send up separate bills for such fines and forfeitures, and write thereon (Fines and Forfeitures incurred by the Gin Act). You must likewise keep the cash remitted on account of Hop fines, separate in your abstract of cash for each round, and you must not place such fines, &c., with your Brandy or Excise fines, in your quarterly account of fines, &c., but make a separate total of them.

DAN SHEPLY.

Excise Office, London,
January 22nd, 1736.

SIR,—The Commissioners order y^t w^n any Collector is directed to put a proper Officer in, or propose one for a Footwalk, such Collector do not place in, nor propose for such F. W. an Officer who hath not been three years or more employed.

And they also order that no Collector or Supervisor do sign any petition for an exchange between two Officers, if either of y^m shall by such exchange be placed in the Division or O. R. where he was instructed.

W. PINNEY.

January 29th, 1736.

SIR,--The Commissioners order y^t you direct y^r Supervisors to make strict inquiry in their respective Districts, w^t pensioners, or expectants of the pension, do now, or may hereafter reside in any of their said districts, who keep publick-houses or shops, teach schools, or follow any other business or occupation, whereby they may live without the pension; and that they give the Board an account as soon as possible of such as they believe are in no real want of the charity, or capable of doing the business of an officer.

T. RADCLIFF.

April 3rd, 1736.

SIR,—The Commissioners order that y^r Supervisors do w^n on y^r collection, ride armed with pistols, and such as have none at present must provide y^m selves against the beginning of the next Round.

WILLIAM PINNEY.

May 6th, 1736.

SIR,—George Kelly, a prisoner in the Tower of London, haveing the 25th July past, in the evening, made his escape from thence, the Commissioners order that you and the Officers under your inspection do, with the utmost diligence, look after the said Kelly, and endeavour to seize him, requiring the assistance of the magistrates of the place both for apprehending the said Kelly and securing him in safe custody when taken. His Majesty has been pleased to promise a reward of two hundred pounds to any person or persons y^t shall apprehend or secure him so that he may be proceeded against according to law.

The said George Kelly is aged about forty-eight years, five-foot ten inches high or thereabouts, a little too slender leg'd for his height, of a fair complection, good teeth, large blew eys, and a broad flattish face,

inclining to be slender rather than fatt, his hair is very greyish, and the forepart of his head to near the middle of it is very bald.

WILLIAM PINNEY.

September 9th, 1736.

SIR,—You have herewith the opinions of y^e^ Attorney-General and Solicitor-General, concerning the evidence upon which Maltsters may he convicted of pressing, &c., their corn in their couches, w^n^ there is not an eye witness of such pressure; which opinions the Commissioners order you, or one of your Supervisors, to shew the Justice of the Peace at the hearings of such informations as you shall lay against maltsters for pressing, &c., w^n^ you have not ocular proof thereof, and every Supervisor in y^r^ collection must take a copy of the said opinions.

July 8th, 1737. WILLIAM PINNEY.

Question....Whether the evidence of an officer or other skilful person of his having gaged or try'd corn in the couch, and on his oath taking upon him to depose that from his knowledge in affairs of this kind, he can be certain such corn must by the hardness and closeness of it have been trod, &c., be reasonable and sufficient foundation for the justices to convict such maltster for pressing in the couch without proof given before them by any such persons seeing such pressure (such ocular proof being almost impossible, without treachery in servants, to be obtained), or whether ocular proof is absolutely necessary to be made in order to such conviction ?

I consider the evidence mentioned in the question is sufficient to turn the proof on the maker, and if he does not show by evidence how such hardness and closeness came without being trod, pressed, rammed, or forc'd, it will, I conceive, be sufficient foundation for the justices to convict the maltster of pressing in the couch, contrary to the first-mentioned Act, tho' there should be no proof of it by any person that saw it press'd.

D. RYDER.

June 6th, 1737.

The same case was laid before the Solicitor-General, who gave his opinion as follows :—

I am of opinion that such evidence of an officer or skilful person, taking upon him to swear that there must have been treading or pressing in the couch to make that hardness and closeness which he finds

upon his survey, is a sufficient foundation for the justices to convict the maltster, though no proof is made of the actual pressing by those who were eye witnesses of it.

J. STRANGE.

4th June, 1737.

SIR,—The Commissioners have order'd me to send you the enclosed Proclamation, by which you will perceive that His Majesty is very desirous that the late Act against retailing spirituous liquors should be duly put in execution, in order to put a stop to the pernicious habit of excessive drinking such liquors, and I am directed to observe to you that in pursuance to His Majesty's will, it is your duty to do as much as lies in your power towards carrying the said Act into execution, to discourage all disobedience thereto, and to endeavour to prevent a defeat of the wise and good ends thereof; and to encourage the supervisors and officers employed in your collection to do the like.

March 25th, 1738. WILLIAM PINNEY.

SIR,—Notwithstanding y^e^ 16th Article of Instructions for Supervisors, directing them not to certifie y^t^ any person is fully instructed for y^e^ employment of a gager or officer of Excise, till such person is in all respects well qualified for the said employment. The Commissioners observe yt Supervisors do often certifie for pupils before they understand how to take stocks and gages truly, or how to enter the same in their books in all cases (and when they are instructed in footwalks (before they understand the method of entering their surveys in journal, or their remarks, when they survey in Rides. Wherefore the Commissioners order, y^t^ no Supervisor presume to certifie for any pupil till he has taken such pupil with him some days on survey in Divisions and Rides wherein he was not instructed, and tried how he can take stock and gages of all kinds, by ordering him to take particular stocks and gages, and enter y^e^ same in his book, which stocks, &c., the Supervisor must compare with those taken by himself; and when he finds any error committed by the pupil, show him wherein his mistake lays, and also show him in what manner, how often, and at what times Rides are to be surveyed, how entry is to be made in Journal before and after surveying in y^e^ Rides, and how remarks are to be entered, and charges made, when gages in Rides cannot be had.

WILLIAM PINNEY.

Excise Office, London, October 14th, 1740.

SIR,—It appearing to the Commissioners that notwithstanding the strict caution given to Collectors, who employ their sons or kinsmen as clerks (in the General Letter of y^e^ 17th of February, 1724), one of the Collectors did continue his son as Clerk, after he had been guilty of misbehaviour. The Board have reduced the said Collector, and have directed me to acquaint you that if you employ your son or kinsman as your Clerk, and he shall behave insolently, or undecently to any Supervisor, Officer, or Trader, or shall put Supervisors or Officers to any expence, or extort money from Traders upon any pretence whatsoever, or be guilty of other misbehaviour whilst you continue him as your Clerk, you will be answerable for the same, and incur the censure of the Board as if the fault were your own.

WILLIAM PINNEY.

August 6th, 1741.

SIR,—The Commissioners having been pleased to allow the Collector fourpence, and the Supervisor twopence for each license signed by them, they now order you to observe the following directions in relation to paying and claiming the money:—

By allowances to Collector and Supervisor for their extraordinary trouble in this duty. } £ s. d. ... ...

In future you must claim these allowances to the Collector and Supervisors at Midsummer and Lady Day.

WILLIAM PINNEY.

March 15th, 1745.

SIR,—By order of the Commissioners I send you a list of the Officers in your Collection intended to be removed at Michaelmas next, to what Division or Rides they are to be removed, and what Officers are to succeed them, and if they have any objection to any of the removes proposed, you must acquaint the Board therewith; you must also acquaint the Officers that they are to be removed, that they may be prepared for it, and not lay in their winter stores.

WILLIAM PINNEY.

June 7th, 1748.

SIR,—The Commissioners order that you begin the several Rounds for the ensuing year on the days underwritten—viz.:—

1st Round ..... August 1st, 1748.
2nd „ ..... Sept. 12th, „

3rd	Round	.....	Oct. 24th, 1748.
4th	„	.....	Dec. 5th, „
5th	„	.....	Jan. 16th, 1749.
6th	„	.....	Feb. 27th, „
7th	„	.....	April 10th, „
8th	„	.....	May 22nd, „
9th	„	.....	June 26th, „

and that you repay the Supervisors and Officers in your collection what they have paid, or shall pay, on account of their salaries to the Land Tax for the year which commenced the 25th March last, and take of them the usual receipts and acknowledgements for the sums you pay.

WILLIAM PINNEY.

June 7th, 1748.

SIR,—The Collectors and Supervisors in the country having extraordinary trouble on account of the duty on coaches, &c., the Commissioners order that the Collector be in future allowed fourpence, and the Supervisors twopence for each receipt given for the duty on coaches, &c., within their respective collections and districts, and that the Collector and Supervisors have leave to claim the like allowance for all receipts respectively given from the commencement (March, 1747), of the said duty on coaches, &c.

WILLIAM PINNEY.

January 6th, 1749.

SIR,—As the fourth year of the duty on coaches and other carriages will commence on the 26th March next, the Commissioners have directed me to put you in mind of things necessary to be done and observed, which the Board apprehend have been neglected, or not duly attended to, and which they require you to do for the better security of the said duty. You are to observe whether, &c.,

WILLIAM PINNEY.

February 10th, 1749.

SIR,—The Commissioners received y^r^ letter dated the 16th instant, and order you to observe to the Rev. Mr. John W ——— and the Rev. Mr. Wm. R ——— that the duty on coaches, &c., was laid from the 25th of March, 1747, or from the time of a person beginning to keep a coach, &c. Therefore persons who kept carriages for use on the

26th March, 1747, when the first year's duty commenced, were subject to the duty for such carriages for twelve months from that time, and consequently the first year expired the 25th March, 1748; the second year expired the 25th March last, and the present year will expire the 25th March next; that the time allowed for payment of the duty after it became a debt to the Crown, does not alter the time of the commencement of such debt, nor cause any interval between the end of one year and the beginning of the next; the Duty being annual, the case is similar to most other dutyes which are chargeable at certain periods, and the Persons on whom they are charged have, one, four, or six weeks, others four or six months for payment of the sums from time to time charged on them.

WM. PINNEY.

April 18th, 1749.

SIR,—It appearing by your letter dated the 11th inst., inclosing one from the Rev. Mr. John W——— that the said Mr. W———, and also Mr. Thomas H——— are not satisfied that they ought to pay the present year's duty for their carriages for twelve months from the 25th of March last, notwithstanding they kept the said carriages on the 26th March, 1747, when the duty commenced, the Commissioners order you to acquaint the said gentlemen that y^e^ Board are willing to try the case with them in the Exchequer, and if they continue to refuse payment for the present year, from the 25th March last, you must acquaint the Commissioners therewith, that their solicitor may be ordered to proceed accordingly.

WILLIAM PINNEY,

June 15, 1749.

SIR,—The Commissioners, observing that there are no complaints from the country Collectors against makers or sellers of hair powder, nor against barbers for using such powder, though 'tis probable they do use flour instead of powder of starch or other ingredients mixed with starch, contrary to the Act of the 4th George II., barbers in London being often detected and fined for such practices. The Commissioners order you to direct the Supervisors and Officers in your Collection to endeavour to detect offenders against the said Act.

W. PINNEY.

November 14th, 1749.

SIR,—The Commissioners intending to remove immediately after the next ninth round shall be collected all such officers as will then have been six years or upwards in their respective divisions, they order you to send them at the end of the seventh round a list of all such officers in your Collection, and that you and the Supervisors do in the said lists propose proper removes for them, so that as many of them as possible may be removed out of the districts they are now in. If there are any other officers who you think ought to be then remov'd, tho' they have not been six years in their divisions, you must propose removes for them, also giving reasons for removing them, and also the reasons for placing the several officers in the divisions you propose them for. If there are any officers six years' standing in their divisions who are not fit for any other business in your Collection, you must write so against their names, mencionning what sort of business they are respectively fit for, that they may be remov'd into other Collections. You must give the officers who are within this order notice of what is intended, and acquaint them that no plea of their haveing taken houses for a certain time or laid in a stock of provisions for their families or horses will prevent their removes, and at the same time you must put them in mind of the General Letter dated y^e^ 26th May, 1744, forbidding officers, upon pain of being discharged, to apply to gentlemen to prevent their removes, which letter Collectors were ordered to read to the officers at every place of collection the 7th round yearly.

W. PINNEY.

January 17th, 1750.

SIR,—The officers of Excise in the country being at extraordinary trouble on account of the duty on coaches, &c., the Commissioners order that from and after Lady-day next two pence on each receipt for the duty on coaches and other carriages paid in the country be allowed to the proper officer of the division or O.R. wherein the person lives who pays the duty, over and above what is now allowed to the Collector and Supervisor.

W. PINNEY.

February 23rd, 1750.

SIR,—I shall esteem it as a particular favour if you will be pleased to communicate the under written request to the several Supervisors in your Collection, from

Sir,
Your very hble. servant,

J $\frac{O}{N}$ WARDOUR.

Ex. Office, London,
15th October, 1751.

GENTLEMEN,—With your Officers' next round vouchers I request the favour of you to oblige me with a correct list of all the officers in your respective districts fill'd up agreeable to the titles of the several columns on the other side, and to inclose the same under a cover to

Gentlemen,
Your very humble servant,

J $\frac{O}{N}$ WARDOUR.

October 15th, 1751.

(Scheme not given.)

SIR,—The Commissioners order you to inform all your Supervisors that their quarterly accounts for Michaelmas quarter must determine the 10th October, and the like number of days after each future quarter day, New Style, 'till further orders.

R. NOBLE.

October 5th, 1752.

Note. NEW STYLE. 24 Geo. II., ch. 23, by which Act, September 3rd, 1752, was counted as the 14th. Anterior to this date the legal year commenced on the day of the Annunciation, the 25th of March, whilst the historical year began on the day of the Circumcision, the 1st of January: Civilians called each day within that period one year earlier than historians, the former wrote January 2nd, 1656, and the latter January 2nd, 1657, yet both wrote the 25th of the following March, and the ensuing months, as in the year 1657.

Usually written Jan. 2nd,.165 $\frac{6}{7}$: Civil or Legal year. Historical year.

SIR,—Being order'd by one of the Commissioners to get an account of what fairs are kept in your Collection, and the day of the several

months on which they are kept, in what counties they lay, how many days each fair continues, and the chief commodities sold at each; I desire you'l procure me such an account, and transmit it to

Sir, your most humble Servant,

June 8th, 1754. R NOBLE.

P.S.—Please to have regard to the alteration of the Style.

R.N.

SIR,—I am order'd by the Hon. Augustine Earle, Esq., to acquaint you that the account of fairs I desired by letter of the 8th instant, must be digested by you into columns (and not your Supervisors) and sent directed to his Honour, at this office.

R. NOBLE.

June 20th, 1754.

SIR,—By order of the Right Honourable the Lords Commissioners of His Majesty's Treasury you are forthwith to cause letters to be written to all the officers in your Collection enjoining them to be vigilent in their respective stations, and if they shall discover or be informed of any hostile preparations to land on the coasts of Sussex, Kent, or Essex, or shall have reason to suspect any persons to be assisting in such designs, to send immediate intelligence thereof to the respective commanding officers of his Majesty's Forces in those counties, and also to send duplicates of such intelligence to General Hawley whose head quarters will be at Canterbury.

R. NOBLE.

November 6th, 1755.

Note.—A similar order, issued July 17th, 1756, includes the coasts of Suffolk, Hants, and Dorset, in addition to the above.

SIR,—The Commissioners pursuant to His Majesty's commands by the Secretary of War, order that you forthwith direct all the Supervisors and officers in your Collection to send you as soon as possible the exactest account that can be had of the number of beds, and stable room for horses, which the publick-houses and inns within their several districts and divisions can and usually do accommodate guests withal, and that you transmit the said account to this office with the utmost expedition.

Excise Office, London, R. NOBLE.

May 11th, 1756.

SIR,—The Commissioners finding that several articles of the respective duties of the Collectors, Supervisors, and Officers of Excise are greatly disregarded by them, have thought fit to make the following orders, viz., That the officers take copies of so much of the general letters as relates to them and bring their letter books to the sittings after every new letter to be there examined by the Collector, and signed by him. . . . . The Supervisor to take copies of the general letters so far as relates to them, that they frequently inspect the entries and entry books and write the initial letters of their name . . . . . when they do so. That they report in every diary . . . whether the officers who are not in foot walks keep horses; that they often muster their officers in order to enquire into these last particulars. That the Collectors observe . . . . that the Supervisors and officers take copies of so much as related to them respectively in the General Letters, and that they sign the letter books of the officers at the sittings to which they are ordered to be brought to be a proof that they have done so. . . . . The Commissioners enjoin the Collectors, Supervisors, and Officers to obey the several orders as they relate to them respectively, upon pain of incurring the displeasure of the Board in case of failure.

M. LOWTHIAN,

13th July, 1758.

SIR,—The Commissioners order you to acquaint them what clause or clauses in the Malt Act for home consumption you think is, or are defective, either for securing the duty, or preventing frauds, and to point out such methods for amendment thereof as you shall judge most proper.

M. LOWTHIAN.

August 24th, 1758.

SIR,—The officers at P—— being overburdened with business on account of the war, the Commissioners order for better securing the Revenue, that there be an assistant during the hurry of business, as proposed by Mr. B——, by letter of the 26th instant; that the said assistant have a salary of £40 per annum to be placed to Excise; and that Mr. J. E. be the said assistant.

M. LOWTHIAN.

30th December, 1758.

P.S.—If the said assistant hath not had the small pox, you are to put an O. R. officer into the business that will be assigned for the

assistant, and the assistant into such O. R. officer's business, who must in such case find the assistant with a horse.

M. L.

SIR,—It appearing to the Board that reducing the number of rounds from nine to eight in each year will be for the service of the Revenue, by giving the Collectors more time in the vacancies between the rounds, to lay informations, and attend the hearings, to inspect their Supervisors and Officers, and transact other necessary business, as also to lessen the interruptions that the sittings occasion to the business of Supervisors and Officers, likewise by reducing the charges in the articles of account, papers, postage of letters and carriage of parcels; and further that it will diminish the expenses caused by the sittings, to the Collectors, Supervisors, and Officers. The Commissioners order that in future the year be divided into eight rounds, and that those of the ensuing year begin on the days undermentioned, viz. :—

1st Round	.....	August 20th, 1759.
2nd „	.....	October 8th, „
3rd „	.....	Nov. 26th „
4th „	.....	January 14th, 1760:
5th „	.....	February 25th, „
6th „	.....	April 7th, „
7th „	.....	May 19th, „
8th „	.....	July 7th, „

, . . , You are not to collect too many Divisions in one day, but take such time at each place as that every part of your duty and also that of your Supervisors may be completely finished before you leave it.

M. LOWTHIAN.

June 2nd, 1759.

SIR,—It appearing, &c., ... ,

The Commissioners likewise order you forthwith to direct the Supervisors and Officers in your Collection to give notice to all ye Distillers and Shopkeepers in their respective districts and divisions, who are dealers in what is called Spirits of Wine, which is no other than a British brandy or distill'd malt spirit of a superior strength, that as the Law has excluded them from having Spirituous Liquors Licenses granted them, they will, if they sell spirits of wine or such liquor as generally goes by that name in less quantity than two gallons, incur

y^e penalty of y^e Act laying a duty on such Licenses, and will be prosecuted for the same; and after such notice is given y^m, y^e said Supervisors and Officers are to use proper methods to detect such of the said Distillers and Shopkeepers as shall offend against the said Law, and your assistance for that purpose must be given them.

M. LOWTHIAN.

Excise Office, London,
October 16th, 1759.

SIR,—The Commissioners order that after Midsummer next you claim your salary quarterly at £30 each time, every other round; and that you remit the full sum of Thirty shillings, being the One Shilling Tax thereon, by a good Bill payable at sight or in a few days after sight, the said Tax being to be remitted Net without any deduction whatever.

M. LOWTHIAN.

March 13th, 1760.

SIR,—The Board directs that every Supervisor in your Collection do insert in his diarys for y^e 2nd, 4th, 6th, and 8th Rounds the true number of his family, and of y^e families of y^e several Officers under his care, in which number must be included themselves, their wives, if they have any, and such of their children only as at y^e time of their finishing each diary, shall live with and be supported and maintained by them.

M. LOWTHIAN.

May 17th, 1760.

SIR,—The Importers of Spirituous Liquors in the Ports of London and some of the Out-Ports, having found out a method to disguise the strength of their spirits by mixing treacle or some kind of syrup with them aboard, by which means the usual method of trying the overproof by the Hydrometer, or Phial, are in a great measure defeated, and the Revenue defrauded to a very great degree; sometimes to the amount of one-fourth. In order to put an effectual stop to so great an evil, the Commissioners have come to this resolution: That all overproof of spirits imported after the 1st of October next, that shall appear to be disguised by *Treacle* or *Syrups*, so as to lessen the proof by the Hydrometer, and can be found to be overproof by any other method whatever, shall be charged with double duty on all spirits imported *above proof, commonly called Double Brandy;* and of this you are imme-

diately to inform all the Importers of Spirituous Liquors at your Port: In order to find out whether sweetened spirits are above-proof, and to what degree above-proof, you are to provide yourself with some Thumb Phials, and also large Phials. First put one Thumb Phial of water into a large Phial, then put a Thumb Phial of the spirits to it and skake it; if by shaking it will not support a bubble in the Phial, put in another Thumb Phial of spirits, and so on till by shaking it will support a bubble in the Phial, or in a glass by pouring it out of one glass into another—keeping your two hands at a considerable distance in order to froth it. This is what the Distillers call Phial proof, or Glass proof. Then look at the table herewith sent you and you will find the quantity of overproof which ought to be charged, and you must charge all sweetened spirits which shall be imported on or before the first of October next, according to this method and table. The Importers cannot object with reason to any charge made upon them by this Table to the first of October next, because it is calculated in their favour, in case their spirits had not been sweeten'd; that is, if their spirits had not been sweeten'd the Hydrometer would have given an higher charge of overproof upon them than this table does. But if they should still be dissatisfied, you must tell them they must either submit to be charged by this method or with a double duty, according to the several Acts of Parliament as hereafter stated. If you have a reason to suspect, either by your eye, or taste, or the method of tryal that any imported spirits are sweetened so as to lessen the Hydrometer, you are to make the charge upon them by Hydrometer, always observing the temper of the weather by the thermometer, and putting on the corresponding weight upon the Hydrometer. If you want any further explanation you must apply to the Board, and if you are in doubt how to charge any large quantity of sweeten'd spirits, you must send up a sample to the Board.

By 12th Charles II., ch. 23, all Brandy, Spirits, or Aqua Vita imported is charged with	0s.	4d.	Per Gallon.
By 12th Charles II., chap. 24	0	4	„
By 4th and 5th, W. and M., ch. 3, Double Brandy is charged with	1	0	„
By 5th and 6th W. and M., ch. 20, do.	1	0	„
By 4th Anne, ch. 6 ... ... do.	4	0	„
By 6th George II. ... ... do.	2	0	„
By 23rd George II. ... ... do.	2	0	„
	£0	10	8 per gallon.

If the proportions of Water to Spirit underneath will give a Phial, or Glass, Proof: that is

If—1st—1	Water to	$1\frac{1}{3}$	Spirit	} Charge	$\frac{1}{3}$rd	Overproof.
Or—2	„	3	„			
1	„	2	„	„	$\frac{1}{4}$	„
1	„	$2\frac{1}{3}$	„	} „	1-5th	„
Or—2	„	5	„			
1	„	3	„	„	1-6th	„
1	„	$3\frac{1}{3}$	„	} „	1-7th	„
Or—2	„	7	„			
1	„	4	„	„	1-8th	„
1	„	$4\frac{1}{3}$	„	} „	1-9th	„
Or—2	„	9	„			
1	„	5	„	„	1-10th	„
1	„	$5\frac{1}{3}$	„	} No charge.		
Or—2	„	11	„			

M. LOWTHIAN.

Excise Office, London,
August 30th, 1760.

P.S.—Thumb Phials will shortly be sent you from this Office, and a Thermometer as soon as one can be made.

SIR,—The Commissioners having judged it necessary that a Thermometer should be kept at every Out Port where spirits of any kind are imported, in order that the different degrees of heat and cold may be certainly known, and the corresponding weather weight placed on the Hydrometer in order to ascertain the true strength of spirits unadulterated. You are to observe that when the quicksilver appears to be on the temperate degree 50, the temperate weight is to be applied, if on any other intermediate degree between 50 and 65, the warm weight is to be applied, and any intermediate degree between 65 and 80, the very warm weight is to be applied. On the cold side the temperate weight to be applied at 50, and to be continued to all the intermediate degrees between 50 temperate and 41 cold; the cold weight to be applied at 41, and continued to all the intervening degrees to 32 very cold, and then the very cold weight to be applied.

M. LOWTHIAN.

January 22nd, 1761.

SIR,—As all Collectors, Supervisors, and Officers, on account of the demise of His late Majesty, and His present Majesty's accession to

the Throne of these Kingdoms, are required by law to receive the Sacrament and re-qualify themselves for holding their several employments by taking the Oaths as by law directed; the Commissioners order that you, and the Supervisors in your Collection, do, without delay, take the Oath appointed by the 12th of Charles II., before two Justices of the Peace for the County, where you respectively reside, that you afterwards receive the Sacrament, and at the General Quarter Sessions held for such County take the Oaths appointed to be there taken; and in like manner are all the Officers in your Collection to qualify themselves, those who reside in a County at large take the Oaths before the Justices of the County where they respectively reside; and those who reside in a Corporation, where there is an exclusive jurisdiction, before the Justices of such Corporation; and as you, the said Supervisors and Officers are required by law to thus qualify themselves within six months, to be recon'd from the date of your commissions; and as within such six months two Quarterly Sessions will be held for every County, you are therefore to direct part of your Supervisors and Officers who reside in Countys at large to qualify themselves at the Sessions next to be held, and the other part at the Sessions next following, contriving so that as those who do not qualify at the first may perform the necessary business of these that do, for the time they shall be absent, which you are to take care is not longer than is absolutely necessary.

M. LOWTHIAN.

March 5th, 1771.
(Part of.)

SIR,—By the Commissioners' order I acquaint you that no Collector, Supervisor, or Officer will be permitted to partake of the charity without his having first taken and subscribed an Oath drawn up in the following words:—

I, A. B., maketh Oath that I have been an . . . of Excise for "the space of . . . . years, but am now become incapable of "executing the said employment as required, and that neither I nor "any other person or persons in trust for me, or for my use have any "Land, Money, Stock, or any Estate, Real or Personal, to the value "of . . pounds per annum, and that I have not, nor anybody for "me hath, directly or indirectly sold, lessened, or otherwise conveyed, "disposed of in trust, or concealed any part of my Lands, Money, "Goods, Stocks, Debts, Securities, Contracts, or Estates, Real or

"Personal, with intent, or the purpose of my obtaining the charity as "an . . . of Excise."

A. B.

Sworn, March 6th, 1762.

JOSH. STEPHENS.

Excise Office, London,
March 6th, 1762.

Note.—The value of the Estate, &c., could not exceed for Collectors £25 per annum; Supervisors, £20; and Officers, £10 per annum. Every Claimant must have served upwards of seven years in the rank from which he was about to retire, and threepence in the pound was deducted from all salaries for the support of the Charity. The allowance granted being—to Collectors, £25 per annum; to Clerks and Supervisors, £20; and to Officers, £10.

Postscript to letter dated 28th June, 1764.

P.S.—The postage of petty accounts having of late been charged by weight, the Commissioners have ordered them to be prepared on a thinner paper than heretofore, and you are directed to cut off the margin and every superfluous part of the said accounts before you deliver them to the Supervisors to examine and send away. You are not to lay too much sand nor too much wax upon the said accounts. The Supervisors must continue to write under the subscription: "This is a single sheet."

JAS. STEVENS.

SIR,—A person answering the description underneath having made a practice of hiring Malthouses in several parts of the Kingdom, and working the same in a considerable manner for a year or two, and of absconding when greatly indebted to the Farmers in the neighbourhood of his several Malthouses, and also to the Government for duty. The Commissioners order you to give directions to the several Supervisors and Officers in your Collection to observe whether any such person doth or shall carry on any Malting in their districts or divisions respectively, and if so to acquaint me thereof in a particular manner, that measures may be pursued for recovering of the said duty.

JAS. STEVENS.

August 28th, 1764.

The said person is above five feet nine inches high, of a fresh com-

plexion, a thinish face, but the features pretty regular, a downcast look, he slouches a little in his gait, and takes long steps in walking, he speaks somewhat hoarse, and frequently wears a blue-gray coat and a brown wig, and is about forty-seven years of age, he passeth under the name of Daniel Boorley, at Colchester and Manningtree, in Essex, and Daniel Rose, at Henly, in Oxfordshire.

Postscript to letter dated 13th April, 1765, respecting additional duties on Brandy and Rum.

P.S.—If any of the Importers grumble at the additional duty, please to inform them that no application to this Board can avail them, the Commissioners of the Customs having the sole management and direction of the matter contained in the clauses herewith sent.

J.S.

Sir,—Many of the Excise Port Surveyors and Gagers employed in the Out Ports, in ascertaining the duties chargeable upon Brandy, Rum, and Spirits imported, having collected and made sale of the samples drawn for trying the strength of such liquors, ...

The Commissioners order you to acquaint the Port Surveyors and the Port Gagers at each Port . . . . . that if they or either of them shall hereafter presume to take a greater quantity . . . . . than the law allows, or shall sell what they do take, they will certainly be discharged, and may be prosecuted for the penalty of Fifty Pounds.

That the Board will expect them to conform to the methods practised by the London Port Officers in taking, and (as far as circumstances will admit) in disposing of liquors, ... who have informed the Board that they never take more than half-a-pint out of any one cask, ...

That with regard to the disposal of sample liquors, every person concerned in ascertaining and collecting the Excise Duties charged on imported liquors in the said Port, hath a part given him by the principal Land Surveyor, and so have the Inspector of the River, the Tide Surveyor, the Waterman, and the Warehouse Keeper.

And if any of the Tidesmen are upon such duty as may render a little of such liquor necessary, small quantities are distributed to them, and even to other persons who are useful to the Revenue.

Jos. Stevens.

November 15th, 1768.

SIR,—The Commissioners order you to direct the Supervisors and Officers in your Collection to keep very particular and exact accounts of their Incidental Expences, it being very likely that the same will be called for by the Board as soon as the next Eighth Round is collected.

J. STEVENS.

Excise Office, London,
December 5th, 1771.

SIR,—You are ordered by the Commissioners to insert annually in your General Scheme Book your age, and that you begin in the next Scheme Book, after the next Eighth Round is collected, and send the same to me in this Office.

B. BOTTLE.

Excise Office, London,
June 21st, 1776.

SIR,—The Commissioners received your report dated the 6th instant, and have resolved not to allow any premium for returning the Excise cash of your collection, nor to admit of any Bills for such money being drawn at more than twenty-eight days, wherefore if you cannot get the said cash safely remitted without a premium by Bills payable at twenty-eight days after date, it is the pleasure of the Board that you bring the same to London yourself at the close of each Round.

Hereof you are to give immediate notice to the Returners in your Collection, acquainting them that the Commissioners are determined not to listen to any petition or remonstrance against this Order.

BARTH SIKES.

Excise Office, London,
June 17th, 1777.

SIR,—The Commissioners having thought it proper to direct that Hydrometers, with an additional number of weights to each, be prepared and sent to such of their Officers at the Out Ports of this Kingdom as charge the Duties on Spirits imported, to enable them to ascertain the strength of such spirits more accurately than they have hitherto done.

I am ordered to give the following account of the same :—

Between the weights for $\frac{1}{4}$ and $\frac{1}{3}$ above proof is one intermediate weight of 4 per cent., or 4 gallons to 100 more than $\frac{1}{4}$, therefore if the

strength of the spirits be more than $\frac{1}{4}$ above proof, viz., 25 per cent., or 25 gallons to 100, and less than $\frac{1}{3}$, which is 33 per cent., the intermediate weight between $\frac{1}{4}$ and $\frac{1}{3}$ must be applied, and if it sink the speck of the Hydrometer to or under the surface of the spirits, they are $\frac{1}{4}$ and 4, that is 29 gallons to 100 over proof; but if the said weight will not bring the speck down to the surface of the spirits, they must be charged only $\frac{1}{4}$ or 25 per cent. over proof. Between the weights for $\frac{1}{3}$ and $\frac{1}{2}$ are three weights, viz., one of 4, one of 8, and one of 12 per cent. above $\frac{1}{3}$, therefore if the strength be more than $\frac{1}{3}$ above proof, and not $\frac{1}{2}$, apply the 1st, 2nd, or 3rd of those weights, as occasion shall require, and the lightest of them which brings the speck to or under the surface of the spirits will shew whether the spirits be $\frac{1}{3}$ and 4, $\frac{1}{3}$ and 8, or $\frac{1}{3}$ and 12 above proof, that is 37·41, or 45 gallons to 100 over proof.

Between the weights for $\frac{1}{2}$ above proof and spirits of wine are 5 weights, viz., one of 5, one of 10, one of 15, one of 20, and one of 25 per cent., which are to be applyed in like manner as before when the strength of the spirits is more than $\frac{1}{2}$, or 50 per cent. above proof.

Exemplified thus:

$\frac{1}{4}$	+ 4	= 29	per	cent.
$\frac{1}{3}$	+ 4	= 37		,,
$\frac{1}{3}$	+ 8	= 41		,,
$\frac{1}{3}$	+ 12	= 45		,,
$\frac{1}{2}$	+ 5	= 55		,,
$\frac{1}{2}$	+ 10	= 60		,,
$\frac{1}{2}$	+ 15	= 65		,,
$\frac{1}{2}$	+ 20	= 70		,,
$\frac{1}{2}$	+ 25	= 75		,,

To calculate the charge or quantity of overproof: Multiply the quantity of spirits by their overproof per cent., and cut off two figures in the product for decimals as follows:—Suppose the quantity to be 118 gallons, and that they are found to be $\frac{1}{3}$ + 12 or 45 per cent. above proof, then 118 × 45 = 5310, and by cutting off two figures from the right hand the overproof to be charged is 53 gallons.

The above must be copied into your, the Port Surveyor, and Gaugers' General Letter Books respectively.

BARTH. SIKES.

Excise Office, London,
February 6th, 1779.

SIR,—Inclosed is an Act pass'd in the present Session of Parliament, for better securing the duty on Starch; and the Commissioners order that you give the necessary directions to the Supervisors of your Collection for carrying the same, and every part thereof, into execution: and the duty on Starch made after the 5th July next is to be paid each round, in the same manner as the Duty on Beer is now paid in each Collection.

But you are particularly ordered to direct each Supervisor to keep an eye on each Starch Maker in his respective district, and if there is reason to suspect the duty is in danger of being lost, then the information for recovery of the duty must be laid at the end of the week after the entry is made, or ought to be made by each Starch Maker.

BARTH. SIKES.

June 24th, 1779.

SIR;—The Commissioners order that immediately on receipt hereof, you strictly enjoin the Supervisors, Surveyors, and Officers of Excise of every denomination within your Collection, to give the most essential aid and assistance in their power to the Officers employed in the Impress Service for the raising of seamen for the supply of the Navy, as they will answer the contrary at their *Utmost Peril.*

BARTH. SIKES.

June 21st, 1779,

SIR,—The evil practice of Smuggling having of late increased to a pitch of enormity, and been carried on with a force and violence almost without example in former times, insomuch that the Revenue Officers can no longer do their duty without the almost hazard of their lives, it is become absolutely necessary to consider of the most effectual means to check this growing mischief.

The Act of the 19 Geo. 2, ch. 34, being passed on the spur of a particular exigency it may be presumed that it ceased to have its effects when that exigency no longer existed: but as many murders have of late been committed by the Smugglers, equally atrocious, and little less cruel than those which gave rise to that Act, and as the Legislature has thought fit in consequence thereof, and of the great increase of Smuggling in general, to enforce and continue it by the late Act made to prevent Smuggling, it is become the duty of the Revenue Department to give it every aid and effect in their power. . . . . .

BARTH. SIKES.

February 27th, 1781.

SIR,—Complaint having been made to the Commissioners that due attendance hath not been given at the respective Offices for receiving the Duty of persons liable to the Servants' Tax. The Board direct that each Officer appointed to receive it attend constantly every day for that purpose at the Excise Office in the Town where he resides till the end of 40 days, from the 21st ultimo. That an Officiator be put into such Officer's business for the time, and that directions be asked for paying him.

BARTH. SIKES.

Excise Office, London,
June 7th, 1781.

NOTE.—An Order of the 28th March, 1747, authorises Collectors to depute Officers to receive the Coach Duties at the several Market Towns —when the Collector does not attend himself. An Order of May 9th, same year, makes the Collector answerable for the duties so received.

SIR,—By Order of the Commissioners, I send you inclosed forms of Notices to be delivered to persons who keep Male Servants liable to duty and have not complied with the requisition of the Statute. . .

BARTH SIKES.

November 22nd, 1781.

To Sir A—— B——, Baronet.

SIR,—Your Agent not having delivered in at the Excise Office at ——, being the nearest Excise Office to where you reside, any List of Male Servants employed by you, and no duplicate of any lists of servants paid for by you at any other place, having been delivered at the said Office, as required by the late Act of Parliament, I am directed by the Commissioners of Excise to give you notice of the omission, to the end that you may forthwith give orders for delivering in the proper List, and for delivering in the necessary duplicates at each place where you occasionally reside, and thereby avoid the consequence of such proceeding for the recovery of the duty, and for the penalties as must necessarily follow such omission.

I—— M———,
Officer of Excise.

Dated at ———,
October 31st, 1781.

Notices delivered to other persons under the Rank of Baronet to be addressed as follows, viz. :—

If to a Knight,—To Sir A—— B——, Knight.
If to an Esquire,—To A—— B——, Squire.
If to an Inferior Gentleman,—To Mr. A—— B.——.

And in each of these cases the notice must begin with *Sir*, and be filled up as above.

N.B. – The Widows of Baronets and Knights are intitled to the appellation of *Lady*, and must be addressed accordingly. Notices to women of inferior rank must be addressed to Mrs. A—— B——, and begin with *Madam*.

To His Grace the Duke of Q———

My Lord,

In the List, &c. . . . . .

If the notice is to be delivered to an Archbishop it must be addressed :—

To His Grace the Archbishop of C———. And must begin with, My Lord,———. And be filled up as above.—If the defaulter be a Duchess, the notice must be addressed :—

To Her Grace the Duchess of Q———. And must begin with,—May it please your Grace, and be filled up in other respects as above.

To the Right Honourable the Marquis of R———.

My Lord,—

Notices delivered to other persons of distinction under the rank of an Archbishop, or Duke, and above that of a Baronet must be addressed and filled up as follows, viz. :—

If to an Earl,—To the Honourable the Earl of S———.
If to a Bishop,—To the Right Rev'd. Father in God the Bishop of T———.
If to a Viscount or Barron,—To the Right Honourable Lord W———.

And in each of these cases the notice must begin with,—My Lord, and be filled up as above.

If to a Marchioness,—To the Right Honourable the Marchioness of R———.

If to a Countess,—To the Right Honourable the Countess of S———.

If to a Baroness,—To the Right Honourable the Lady T——.

And in each of these cases the notices must begin with,—May it please your Ladyship.—And the word "Ladyship" must be written in the body of the notice where you find Ladyship in the above.

N.B.—The eldest son of a Marquis or Earl is by courtesy called a *Lord*, and must be addressed accordingly. The youngest son of a Marquis or Earl, and the eldest sons of Viscounts and Barrons are called *Honourable*.

Sir,—Several quantities of spirits having been lately brought into this Port, which have been found to be sweetened, whereby the real strength when tried by the Hydrometer is disguised, to the prejudice of the Revenue. And the Commissioners being informed that the like deception is practized at the Out Ports: They direct that all the Port Collectors, Surveyors, and Gagers be very carefully upon their guard against such frauds, examining with great attention every parcel of spirits imported, and charging with duty as double spirits all such as shall be found to be sweetened and are above proof, agreeably to the General Letter of 30th August, 1760, and the constant practice here. For examining any spirits as aforesaid, nearly a wine glass must be burnt 'till the spirit is gone off, and the feints must be boiled 'till they are almost, but not quite, evaporated, when it will appear by the taste or consistence of the remains whether there was any mixture of syrup s melasses, or other sweeting.

Barth. Sikes.

Excise Office, London,
September 5th, 1782.

P.S.—If at any place where spirits are imported the Surveyor has not a proper Lamp and Receiver for burning the samples, he must immediately write to the Board requesting that such may be sent him.

B. S.

Sir,—Enclosed you have a copy of a Report of the Accomptants relative to the easing of Collectors in making up their Accounts and keeping their Ledgers, upon which the Board direct you to report your

observations and sentiments fully, suggesting at the same time in as clear and concise a manner as possible anything further tending to lessen the business of Collectors that may occur to you upon considering the subject.

BARTH. SIKES.

October 10th, 1782.

SIR,—The Commissioners direct that you forthwith make out and transmit to them an Account of all Fees, Gratuities, and Perquisites taken by you, or any person employed in the Excise within your Collection, upon the issuing of any Instrument, or upon any other occasion whatever, so as to show the amount of those taken by each, and the names of the persons to whose benefit they were applied, for a period of three years preceding Christmas last. All persons employed in your Collection, without exception, must sign this account, and in order to confirm it and make it as authentic as possible, you are to say particularly in the sheet inclosing it, whether you have ever received any and what Fee, Perquisite, Reward, or Gratuity over and above what has been allowed by the Board, for any Revenue business done by you in the execution of your duty, or undertaken by you whilst so upon duty, and performed at home or elsewhere, or for performing or assisting in any business that has relation to the Revenue of Excise or whether any inferior officer or other person has on any, and what occasion, received such Fee, Perquisite, Reward, or Gratuity for your use, or for his own use, to the best of your knowledge. And you are to put these several queries to all the other persons who sign the account, and state answers with your observations, in the most correct and distinct manner.

BARTH. SIKES.

October 12th, 1782.

SIR,—The Commissioners order that you forthwith consult the several Supervisors of your Collection whether in their opinion it may be necessary to make any, or, if any, what alterations in the Laws respecting the Dutys under their inspection and survey, which may have the effect to remove any difficulties or obstacles they may have experienced in the execution of their duty, and likewise whether any of the Laws or Provisions therein have been found ineffectual or defective, or which by any change of circumstances at this time, are not carried into execution, and that you do without delay report their observations, fully and faithfully, to the Board, adding your own senti-

ments on what they have suggested, with such further remarks on the subject as may occur to you in the execution of your office.

BARTH. SIKES.

Dec. 5th, 1782.

SIR,—In order that proper Instructions may be prepared for Officers who survey Bricks and Tiles: The Commissioners are pleased to direct that you strictly enjoin the Supervisors of your Collection, who have any Brick or Tile yards in their Districts, respectively to pay particular attention to this branch of the Revenue during the present season, and at the end thereof to deliver to you in writing their respective opinions, how often these Traders ought to be surveyed, what accounts are necessary to be taken on each survey, and how it will be most proper for them to be entered in the books.

Also, what names are given to the Bricks and Tiles, and to places in which they are laid in every stage of the operation; with such other matters and observations as they think necessary for effectually securing the duty and detecting frauds.

The accounts so delivered by your Supervisors you are to transmit to the Board, with a report of your own sentiments thereon, before the 25th December next.

JOHN COLLINS.

Sept. 18th, 1784.

SIR,—The Commissioners order that you enquire and report to the Board with convenient dispatch, the number of Glue Makers in your Collection, with the extent of the business done by each, viz., the Quantity of Glue they respectively make per week, on an average, as near as you can ascertain the same.

JOHN COLLINS.

April 23rd, 1785.

SIR,—I am ordered by the Commissioners to acquaint you that they have resolved very shortly to send certain persons into the several country Collections to inspect the state of the business, and new scheme the respective divisions and out rides, with intention to apply the salaries of the officers who may be dropt in augmentation of those of the remaining officers, in the performance of which the Board enjoin that the directions given by the persons so employed, be strictly observed and carried into execution, and every possible information and assistance afforded them by all Collectors, Supervisors, or Officers

whatsoever; and if any one shall be found negligent therein, or shall attempt any delay or imposition, or unnecessarily impede, or obstruct, the intended regulations, he will incur the severest censure. At the same time I have it in command to add, that it is meant the Officers dropped on this occasion shall retain their salaries 'till otherwise provided for, and that the emoluments of the Collectors and Supervisors will not be diminished from the dropping of any such Officers.

THOMAS BURTON.

May 28th, 1788.

SIR,—The Commissioners order, that the business of the several Officers on the Country Establishment be laid out, denominated, and surveyed agreeably to the new schemes . . . . the transfers and transcripts to be all carefully and correctly made by the respective Officers . . . . on or before the 9th day of February next coming . . . . That the business of every Officer, not being an Assistancy, which shall exceed twenty miles including, or twelve miles excluding, the Cautionary, be deemed and denominated a Ride; and that all others be deemed Foot-walks, and denominated Divisions. . . That the salary of every Permit Writer be at the rate of Fifty Pounds per annum, to commence from the 9th of February next. . . . . That every established Foot-walk Officer be, from and after the 9th February next, allowed for contingent charges at and after the rate of Fifteen pounds per anuum; and that every established officer in a Ride, be also allowed for contingent charges, from and after the said 9th day of February, at and after the rate of Ten pounds per annum. . . That every Officer who shall be hereby dropt be, on application to his Collector at the respective sittings, allowed at the rate of two shillings and seven-pence halfpenny per day, until he shall be re-established. . . And that no Officer hereby dropt be on that account precluded from qualifying for the Charity; you are also to take notice that the Denomination of Out-Rides is to be no longer used, but they are to be called Rides only. . . . And no Supervisor is to prepare his check for the year that will commence at Midsummer, till further directions shall be given. . . . .

THOMAS BURTON.

January 17th, 1789.
(Extracts from).

SIR,—The Commissioners enjoin, that you send them a full and accurate account of all the Emoluments whatever of the station you

held for the last year, and a like account of those that accrue to the Supervisor of each district in your Collection; in both which you are to distinguish whence the several sums arise, and specify the number of Sope Drawbacks, Spirituous Liquor Licenses, &c., and this must be done with all possible dispatch. The Supervisors must each sign the account for his own district.

THOMAS BURTON.

March 31st, 1789.

SIR,—It appearing to the Board that the business of several Assistants on the Country Establishments is, and will be, too extensive to be properly performed without a horse, the Commissioners order that every Assistant whose business shall exceed twenty miles including, and twelve miles excluding the cautionary, be allowed salary at, and after, the rate of Fifty pounds per annum.

THOMAS BURTON.

May 7th, 1789.

SIR,—The Commissioners being frequently desirous of seeing their Superior Officers, and having accidentally found that many of them have been here without the Board's being made acquainted with it: They strictly enjoin that no Collector, Supervisor, or Surveyor, whatever, who shall come to London on any occasion fail to attend them, and take their directions at this office . . . . .

THOMAS BURTON.

April 2.th, 1790.

SIR,—The Board having it in contemplation as an encouragement to deserving Collectors, Supervisors, and Officers, to direct their sons and other near relations to be put under instructions, as far as their qualifications and characters may induce the Commissioners to countenance them. You are hereby directed to make the earliest and most diligent enquiry possible, amongst the Supervisors and Officers, indiscriminately, in your Collection that have sons or nephews of twenty-one years of age or upwards desirous of instructions, and that are likely to make good Revenue Officers; and you are to transmit the list of them forthwith to the Board, distinguishing to what Supervisor or Officer they are related, and such as are their sons from those that are their nephews, and as far as you may be acquainted with their qualifi-

cations, or enabled to inform yourself of them, you are to report to the Board without favour or partiality.

THOS. BURTON.

April 29th, 1790.

(A Similar Order was issued on 31st January, 1805.)

SIR,—I am directed by the Board to acquaint you that all the Wine Licenses granted from the Stamp Office terminate at the several Quarter days mentioned therein *Old Style*: and of this you and your Supervisors and Officers are to take due notice.

THOS. BURTON.

September 30th, 1790.

SIR,—The Commissioners having it in contemplation to allow something towards the expense which the Officers and Assistants who were removed the last year in consequence of their having been four years in their respective stations, were necessarily put to on that occasion; it is their order that you do, with as much dispatch as possible, transmit to the Board a clear and correct statement of the expenses so incurred by such of the said Officers and Assistants as are now in your Collection, distinguishing the several articles in a scheme, shewing from what place to what place each person was removed, the distance in statute miles by the common road, the number of each person's family, including himself, and his wife, and children, and the expence of their own removal, and of the removal of their goods, and any other charges there may be separately, and stating by what mode of conveyance they themselves removed, and by what carriage their goods were sent, and every other particular. And the Board most strictly enjoin that you examine very closely into the truth and reasonableness of every article, and explain the same fully, making enquiry more especially as to the goods carried by each person, and the best mode of conveyance, and pointing out what charges, if any, appear improperly great, and the cause assigned for it. And you are to add your observations upon the whole.

JNO. WILD.

February 3rd, 1796.

SIR,—Inclosed you have a List of the Officers now employed in the management of the Duties on Salt, within the limits of your Collection, which I transmit you by order of the Commissioners; and I am

to acquaint you that it is their pleasure you enjoin your Supervisors to make immediate enquiry, and state to you such circumstances as may shew very fully what are the qualifications of each person for employment in the Revenue of Excise, and for what stations in this Revenue each appears best adapted: mentioning, relative to every individual distinctly, whether he writes a good hand, whether he understands the four first rules of vulgar and decimal arithmetic, whether he is healthy and active, whether he has any other and what employment than that in the Salt Revenue; whether he has been brought to any, and, if any, what trade or profession; where he was born, what is his age, of what number his family consists, and every other particular you may think necessary for the information of the Board: and you are to assist in these inquiries, and, with as much dispatch as possible, report all the particulars clearly and explicitly to the Board, who expect such report to be made without the least delay, and in any event by the 1st of December next at the latest, and with a certificate of the respective qualifications of each of the persons who can write you are to send a specimen of his handwriting.

JNO. WILD.

October 19th, 1797.

SIR,—The Commissioners having an opportunity, in consequence of the transfer of the Salt Duties to this Revenue, to reward their Ride Officers with promotion to Foot-Walks, and desirous to avail themselves of it as soon as possible, they are pleased to direct that you forthwith make this known to the Ride Officers of your Collection, in order that such as wish to be promoted may without delay transmit their petitions to the Board for that purpose. . . . . .

. . . . . .

JNO. WILD.

October 19th, 1798.

SIR,—The Commissioners direct, within four days from the receipt of this order, you report all arrears, losses by the default of Officers of Excise in the payment of monies that have come into their hands within twenty-five years preceding the 5th January last, with the names of the Officers, their Stations, and every other particular.

JOHN WILD.

April 3rd, 1799.

SIR,—In pursuance of directions from the Right Honourable the Lords Commissioners of His Majesty's Treasury, signified by their Secretary's Letter of the 23rd ulto. The Commissioners order that upon application from the Commercial Commissioners under the Income Act, expressly made in their official capacity, the Collectors of this Revenue do, with as much expedition as is consistant with their own duty, furnish them with such information respecting the Excise Duty paid by individuals in their Collections respectively, as the said Commercial Commissioners shall particularly require, taking care to communicate the information to such Commercial Commissioners only.

JOHN WILD.

June 1st, 1799.

SIR,— . . . . . Further, you are to take notice that the directions in the order of the 1st June last, respecting the information to be given relative to the Income Tax, are not to be confined to the Commercial Commissioners only, but are to be extended to the Commissioners for the General Application.

JOHN WILD.

December 28th, 1799.

(Extract from.)

SIR,—The information desired by the enclosed paper respecting the state of the late Harvest, and of the old corn remaining in store, appearing to the Right Honourable the Lords of the Treasury to be of importance, the Commissioners have ordered me to send two of the Forms to you, and one to each of your Supervisors, with directions to them to make every possible enquiry within their business respectively, and to fill up and return their Forms to you: and you must from thence, and from every other information which you can by the most diligent enquiry collect, make a general Return for your Collection, sending the same to this Board, with the Supervisors' returns, without the least possible delay.

JNO. WILD.

October 23rd, 1800.

SIR,—The Commissioners order that you forthwith report what persons employed in the service of this Revenue within your Collection, have entered into, or are enrolled in Volunteer Corps, distinguishing

the Corps, and the times they respectively entered or were enrolled, and their several motives for entering.

Nov. 16th, 1803. JNO. WILD.

SIR,—The Commissioners order that in case the Enemy shall attempt to Land, or shall appear in Force on any part of the Coast where seized spirits are deposited within your business, you, or the proper Supervisor fail not forthwith to communicate with the nearest General Officer of the district, and arrange with him the removal of such spirits Coastwise or Inland, if practicable, or the destruction of them altogether by staving the casks, if likely to fall into the hands of the Enemy. And you must issue the necessary orders hereupon immediately.

Dec. 31st, 1803. JNO. WILD.

SIR,—The Board having represented to His Majesty's Principal Secretary of State, how great inconvenience and danger to the Revenue may result from the circumstance of the Officers of Excise in the country remaining enrolled in Volunteer Corps, and having received a notification of his concurrence herein, and acquiescence in such directions as the Board may give the said Officers on the subject. The Commissioners order that you direct all the Officers in your Collection who are so enrolled, forthwith to make this known to the Commanding Officers of the several Corps to which they belong, and request permission to withdraw themselves therefrom; and you must give them every assistance on the occasion, and direct the several Supervisors in your Collection to do the same, taking care to acquaint the Board if in case such permission shall be refused. . . . . .

JOHN WILD.

Feb. 11th, 1804.

SIR,—The Commissioners order, that with all possible dispatch, you make out, and transmit, an account of all the Blast-Furnaces for making Cast Iron within your Collection, describing the situation of each, and the extent of the works carried on thereat: and you must cause the most diligent enquiries to be made into the business for the purpose of rendering the account as accurate as possible, observing that they must be conducted with such caution as to avoid giving the smallest offence to anyone.

JOHN STORER.

April 1st, 1806.

EXTRACTS FROM ACTS OF PARLIAMENT.

HOW LEATHER SHOULD BE MADE, AND WORKED UP.

(A GOOD AND WHOLESOME STATUTE.)

1 JAMES I., CHAP. 22.—"Whereas the laws and statutes formerly "established and made for the true and just tanning, currying, and "working of leather, have not taken that good effect which was "expected, as well for that divers of the said statutes did not suffi- "ciently provide for the redress of those deceits and abuses which have "been, and are commonly practised by the tanners, curriers, and "workers of leather, (2) as for that other of the same statutes have "been too sharp and rigorous, tying and binding the persons occupying "the several misteries or trades aforesaid, to divers inconveniences, "and sundry matters and things impossible for them to perform; by "reason of which too much strictness and rigour, the same statutes "have not been put in execution, but have been in effect wholly dis- "pensed withal: (3) to the intent therefore that a reasonable and "indifferent course for the true and well tanning, currying, and work- "ing of leather may be from henceforth established and appointed, and "yet the persons using and occupying the several crafts and misteries "aforesaid, may not be further or more strictly bound, restrained, or "limited, than the necessary regard of the commonwealth, and general "commodity of all sorts of subjects within this realm requireth."

SEC. 2.—Be it enacted by the King's most excellent Majesty, the Lords Spiritual and Temporal, and Commons of this present Parliament assembled, and by the authority of the same, that, from and after the feast of Saint *Bartholomew* the Apostle next coming, no butcher by himself, or by any other person, shall gash, slaughter, or cut any hide of any ox,

bull, steer, or cow, in flaying thereof, or otherwise, whereby the same shall be impaired or hurt; upon pain of forfeiture for every hide so gashed, slaughtered, and cut, twenty pence. (2) And that no butcher shall water any hide, except only in the months of *June*, *July*, and *August*; nor shall offer or put to sale any hide being putrefied or rotten: upon pain of forfeiture for every hide so watered, and for every hide so putrified and rotten, and offered or put to sale, three shillings and four pence.

SEC. 5.—And be it further enacted by the authority aforesaid, that no person or persons shall, from and after the feast of Saint *Bartholomew* next coming, tan any leather, or shall use, take, or have any profit, gain, or commodity, of or by the said craft or mistery of tanning of leather: except such person or persons as had a tan-house at the beginning of this present Session of Parliament, and did then occupy the mistery of tanning of leather, (2) and except such as have been, or hereafter shall be brought up, instructed or taught as apprentices, or covenant or hired servants for that purpose, by the space of seven years, in the mistery of tanning of leather; (3) and except the wife and such son or sons of a tanner as has been brought up, and hath used the mistery of tanning of leather by the space of four years, or the son or daughter of a tanner, or such person who shall marry such wife or daughter, to whom he hath or shall leave a tan-house and fats; (4) upon pain of forfeiture of all such leather by him or them so tanned, or whereof he or they shall receive any profit or commodity by tanning, or the just value thereof.

SEC. 11.—And be it further enacted by the authority aforesaid, that after the feast of Saint *Bartholomew* next coming, no person or persons whatsoever, which shall after the said feast occupy or use by him or themselves, or by any other person or persons, the craft or mistery of tanning of leather, shall suffer any hide or skin to lie in the limes till the same be over-limed, nor shall put any hides or skins into any tan-fats, before the lime be well and perfectly soakened and wrought out of them, and every of them; (2) nor shall use, imploy, occupy, or put by themselves, or by any other person or persons, anything or stuff in or about the workmanship or tanning of leather, but only ash-bark, oak-bark, tapwort, malt, meal, lime, culver-dung, or hen-dung; (3) nor shall willingly suffer his or their leather to be laid, or to hang, or to lie wet in any frost, until the same be frozen; (4) nor shall dry or parch the said leather with the heat of the fire, or of the summer sun; (5) nor shall tan or cause to be tanned any hide or skin being putrified

or rotten by long lying, either before the putting of it into the limes, or after in the water or liquor, or by any other means; (6) nor suffer the hides for utter sole leather to lie in the woozes any less time than twelve months at the least; (7) nor the hides for upper leathers in the like woozes any less time than nine months at the least; (8) nor shall negligently work the hides in the woozes, but shall renew and make strong their woozes, as often as shall be requisite; (9) nor shall, after the said feast of Saint *Bartholomew*, put to sale any tanned hide or skin, which shall be after the said feast wrought and tanned in any other sort than by this statute is limited and appointed; (10) upon pain of forfeiture of every ox-hide, bull-hide, steer-hide, cow-hide, or skin tanned or wrought, and offered to be put to sale, contrary to the true meaning of this present Act, or the just value thereof.

SEC. 12.—'And forasmuch as much damage hath redounded to the 'commonwealth, by reason that divers tanners for their private lucre 'have used to convert to sole-leather such hides as are altogether in-'sufficient for that use; which hides they do raise in the workmanship 'by divers mixtures, thereby making the same to seem very strong and 'substantial leather, whereas the same doth in the wearing prove hollow, 'deceitful, and altogether unprofitable for the commonwealth.'

SEC. 13.—Be it enacted by the authority aforesaid, that no person or persons using, or which hereafter shall use the craft or mistery of tanning of leather, shall, after the feast of Saint *Bartholomew* next coming, raise with any mixtures any hide, to be imployed and converted to backs, bend leather, clouting leather, or any other sole-leather, except the same hides be for largeness, state, and growth, fit and sufficient for that use and purpose; the same to be tried by the triers hereafter in this present Act to be appointed: (2) upon pain of forfeiture of all such hides which shall be raised and converted to sole-leather, contrary to the true meaning of this present provision.

SEC. 20—And be it further enacted by the authority aforesaid, that no person or persons shall from and after the said Feast of Saint *Bartholomew* next coming fell, or caused to be felled, any oaken trees meet to be barked, where bark is worth two shilling a cartload over and above the charges of barking and pilling (timber to be imployed to and for the necessary and needful building and reparations of houses, ships, or mills only excepted) but between the first day of *April* and the last day of *June*, upon pain of the forfeiture of every such oaken tree so felled, or double the value thereof.

SEC. 28.—And forasmuch as leather well tanned and curried may, "by the negligence, deceit, or evil workmanship of the cordwainer or

" shoemaker, be used deceitfully, to the hurt of the occupier or wearer, " thereof," (2) be it further enacted by the authority aforesaid, that no person or persons which, after the said Feast of Saint *Bartholomew* next coming shall occupy the mistery or occupation of a cordwainer or shoemaker, shall make, or cause to be made, any boots, shoes, buskins, startops, slippers, or pantofles, or any part of them, of *English* leather wet curried (other than deer-skins, calve-skins, or goat-skins, made and dressed, or to be made and dressed like unto *Spanish* leather), but of leather well and truly tanned and curried in manner and form aforesaid, or of leather well and truly tanned only, and well and substantially sewed with good thread, well twisted and made, and sufficiently waxed with wax well rosened, and the stitches hard drawn with handleathers, as hath been accustomed, without mixing or mingling overleathers, that is to say, part of the overleather being of neats leather, part of calves leather: (3) nor shall put into any shoes, boots, buskins, startops, slippers, or pantofles, any leather made of a sheep skin, bull hide, or horse hide: (4) nor in the upper leather of any shoes, startops, slippers, or pantofles, or into the nether part of any boots (the inner part of the shoe only excepted) any part of any hide from which the sole leather is cut, called the wombs, neck, shank, flank, powle, or cheek: (5) nor shall put into the utter sole any other leather than the best of the ox or steer-hide: (6) nor into the inner sole any other leather than the wombs, neck, powle, or cheek, nor in the treswels of the double soled shoes, other than the flanks of the hides aforesaid: (7) nor shall make, or put to sale in any year between the last of *September* and the twentieth of *April*, any shoes, boots, buskins, startops, slippers, or pantofles, meet for any person to wear exceeding the age of four years, wherein shall be any dry *English* leather other than calve-skins or goat skins, made or dressed, or to be made or dressed like unto *Spanish* leather, or any part thereof: (8) nor shall shew, to the intent to put to sale, any shoes, boots, buskins, startops, slippers, or pantofles, upon the *Sunday*: (9) upon pain of forfeiture for every pair of shoes, boots, buskins, startops, slippers, and pantofles, made, soled, shewed, or put to sale contrary to the true meaning of this Act, *three shillings and fourpence*, and the just and full value of the same.

SEC. 49.—And for the avoiding of all ambiguities and doubts which may and do grow upon the definition and interpretation of this word leather: (2) it is enacted and declared by these presents that the hides and skins of ox, steer, bull, cow, calf, deer red and fallow, goats and

sheep, being tanned or tawed, and every salt hide is, shall be, and ever hath been, reputed and taken for leather.

SEC. 52.—And be it further enacted that all currying and dressing of leather, commonly called dry currying and frizing, shall be construed to be dressing and currying of the manner of *Spanish* leather of what colour soever it be; and that to all artificers (other than shoemakers yearly between the last of *September* and the twentieth of *April*) it shall be lawful to use all kinds of leather dressed and curried in that manner of dry currying and frizing, as they lawfully might before the making of this Act, so that the same leather so to be used be well and sufficiently tanned, according to the form prescribed in this Act, and also well and substantially dressed, curried, and frized, in the manner of dry currying and frizing aforesaid.

By the 9th Anne, ch. 11, which first imposed an Excise duty on leather, it is enacted in :—

SEC. 10.—"And whereas in the 1st year of the reign of King James I., "of happy memory, a good and wholesome statute was made concern- "ing tanners, shoemakers, curriers, and other artificers in leather, "wherein ample provision was made for the true and well tanning, "currying, and working of leather, and for and concerning the buying "and selling of leather, red and unwrought, in open fairs and "markets, and for such other matters and things relating to leather, "as in the said statute, are plainly and largely expressed, the due execu- "tion whereof hath been and is of great importance to the public "good and service of this realm, and will very much contribute to the "ascertaining and collection of several of the duties by this Act intended "to be granted;" be it therefore enacted by the authority aforesaid that all Mayors, Bailiffs, or other head officers for the time being in the several cities, boroughs, and market towns of this realm , ... shall (under such pains, penalties, and forfeitures as are therein severally expressed) duly execute, observe, and comply with the same statute and all the clauses, matters, and things therein contained in relation to the tanning, dressing, making, buying, selling, trying, sealing, registering, or other matters concerning leather, other than such as have been altered by any law or statute since that time made, and now in force.

"ARTISTS" TO BE APPOINTED TO GAUGE UTENSILS.

15 CHARLES II., ch. 9, sec. 7.—Be it enacted, that from and after the said first day of *September*, one thousand six hundred and sixty-

three, and as often as there shall be occasion, two able artists shall be appointed, one of them by His Majesty's Commissioners, Farmers, or Sub-Commissioners for Excise, and the other by the brewers of any city or place, which said artists shall take an oath, which oath any one Justice hath hereby power to adminster, to take and compute the just contents and gage of all coppers, fats, tuns, backs, and coolers, and all other brewing vessels of that nature belonging to all or any brewer or brewers of beer or ale to sell, and to deliver and give under their hands one copy of the particular contents of all such vessels to the aforesaid Commissioners, Farmers and Sub-Commissioners, and another true copy thereof to each and every such respective brewer, which computation by the artists aforesaid shall answer and be according to the measures and proportions expressed in the said former Acts for Excise.

15 CHARLES II., ch. 11,—An additional Act for the ordering and collecting the Duty of Excise, and preventing the abuses therein.

"For the preventing of the frauds and deceits of brewers and other "persons who make beer and ale and other exciseable liquors to sell, and "of the abuses committed by the officers, collectors, and managers of the "Excise, to the great decay of His Majesty's revenue of Excise and ob-"struction of the due and orderly collecting of the same, and for supply "and amendment of certain defects in the laws and statutes relating to "the duty of Excise, as well for the support and advance of the said "revenue as for the ease of the people;" be it enacted, &c. . . . . (requires notice to be given by every brewer, &c., of every tun and vessel set up and used, under a penalty of £50).

IMPORTATION OF BEEF, MUTTON, AND PORK PROHIBITED.

By Acts of the 18th CHARLES II., c. 2; 20th CHARLES II., ch. 7; and the 32nd of CHARLES II., ch. 2, the importation of beef, mutton, and pork into Great Britain was prohibited on pain of forfeiture of the same, together with the ship or vessel conveying the same: the offenders, also, were liable to be imprisoned for three months, and to be punished as a "common nuisance."

DEFINITION OF SWEETS.

10 and 11, WILLIAM III., c. 21, sec. 5.—What liquors shall be deemed sweets.

"And it is hereby declared, That all liquors made by infusion, fermentation, or otherwise, from foreign fruit or sugar, or from fruit or sugar mixt with other materials, and commonly made use of for recovering, increasing, or making of any kinds of wine or cyder, or of any liquor called wine, shall be deemed to be sweets within the meaning of this and all former Acts for laying duties on sweets:" and, &c.

RAISING A CHARGE AGAINST DISTILLER ON WASH MADE.

10 and 11, WILLIAM III., ch. 21, sec. 22 (1699).—"Whereas it is "found by experience that any quantity of wash made of melasses will, "upon distillation, produce one-fourth part of the same quantity into "low wines, or spirits of the first extraction; and that such low wines "or spirits, upon the second distillation, will produce two-third parts "of the quantity of the same low wines or spirits, into proof spirits, or "spirits of the second extraction," &c. . . . . .

4, ANNE, ch. 12, sec. 4 (1705).—"Whereas it is found by "experience, that any quantity of wash made of drink brewed or made "from malted corn, or from unmalted corn, will, upon distillation, pro-"duce one-fourth part of the same quantity into low wines or spirits of "the first extraction: and that such low wines or spirits, upon the "second distillation, will produce three-fifth parts of the quantity of "the same low wines or spirits into proof spirits, or spirits of the "second extraction: and that any quantity of wash made of cyder or "perry, will produce one-fifth part of the same quantity into low wines, "or spirits of the first extraction; and that the same low wines or "spirits upon the second distillation will produce one-half part of the "quantity of the same low wines, or spirits of the second extraction." &c. . . . . .

5TH ANNE, CHAP. 8.—AN ACT FOR AN UNION OF THE TWO KINGDOMS OF ENGLAND AND SCOTLAND.

ART. 7.—That all parts of the United Kingdom be for ever, from and after the Union, liable to the same excises upon all exciseable liquors, excepting only that the thirty-four gallons *English* barrel of Beer or Ale, amounting to twelve gallons *Scots* present measure, sold in Scotland by the brewer at nine shillings and sixpence sterling, excluding all duties, and retailed, including duties and the retailers' pro-

fit, at two pence the *Scots* pint, or eighth-part of the *Scots* gallon, be not after the Union liable, on accompt of the present excise upon excise-able liquors in *England*, to any higher imposition than two shillings sterling upon the aforesaid thirty-four gallons *English* barrel, being twelve gallons the present *Scots* measure: (a) and that the excise settled in *England* on all other liquors, when the Union commences take place throughout the whole United Kingdom.

8TH ANNE, CHAP. 9.—IMPOSING A DUTY ON CANDLES OF WAX, TALLOW, OR OTHER MATERIALS.

SEC. 18.—And it is hereby further enacted by the Authority aforesaid, That during the continuance of the duties upon Candles hereby granted, no person or persons whatsoever shall use, or cause, procure, or suffer to be used in the inside of his, her, or their dwelling-house, any lamp or lamps wherein any oil or fat (other than oil made of fish within Great Britain) shall be burnt for giving light: under the penalty of forty shillings for every offence therein.

(In 1709 *Gas* for illuminating purposes was quite unknown.)

KINGDOM OF ENGLAND DEFINED.

1747. 20th GEORGE II., ch. 42; sec. 3.—And it is hereby further declared and enacted by the authority aforesaid, that in all cases where the Kingdom of England, or that part of Great Britain called England, hath been or shall be mentioned in any Act of Parliament, the same has been and shall from henceforth be deemed and taken to comprehend and include the dominion of *Wales*, and town of *Berwick-upon-Tweed.*

PENAL ENACTMENTS AGAINST SELLING SPIRITS WITHOUT A LICENSE.

1736 (b).—9th GEORGE II., ch. 23 (Commonly called "THE GIN ACT") —"Whereas the drinking of spirituous liquors or strong waters

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(a) But it appears that upon trial and comparison of the Scots and English measures, 12 Scots gallons were found to equal 36 English gallons.—*Huie.*

(b) In 1736 a petition from the Justices of the County of Middlesex was presented to the House of Commons, complaining "that the pernicious practice of

"is become very common, especially amongst the people of lower and "inferior rank, the constant and excessive use whereof tends greatly "to the destruction of their healths, rendering them unfit for useful "labour and business, debauching their morals, and inciting them to "perpetrate all manner of vices: and the ill consequences of the ex- "cessive use of such liquors are not confined to the present generation, "but extend to future ages and tend to the devastation and ruin of "this kingdom:—For remedy thereof" . . . . . (imposes a licence duty of 50*l.* for retailing spirits).

SEC. 2.—Imposes a penalty of 100*l.* for retailing spirits without licence.

SEC. 3.—Imposes a duty of twenty shillings per gallon on all spirits sold by retail—over and above all other duties.

SEC. 11.—And be it enacted by the Authority aforesaid, That if any person or persons shall . . . . . agree or contract with any journeyman, workman, servant, labourer, or other person employed by or working under him, her, or them respectively, in manner following: that is to say, if such master, mistress, or other person or persons, shall agree to pay such journeyman, workman, servant, labourer, or other person employed by or working under him, her, or them . . . . . so much money for wages, and such a quantity of spirituous liquors or strong waters, as, together with such money, shall amount to the value of the wages as shall be ordinarily usually paid for the work such journeyman, or servant, ... shall be employed in: or shall set off, stop, or deduct all or any part of the wages . . . . for any spirituous liquors . . . . . delivered to them by him, her, or them . . . . . shall be deemed a retailer within the meaning of this Act: and shall, for every such offence, forfeit the sum of twenty pounds, over and above all other penalties, &c.

SEC. 13.—A penalty of 10*l.* for Hawking Spirits, or in default of payment two months' imprisonment and hard labour.

SEC. 16.—And be it further enacted . . . . . , That . . . if any person or persons, who shall vend, sell, or utter any wares, goods, provisions, or other things by retail, shall give away any spirituous liquor or liquors to any servant or apprentice coming to his, her, or their shops or houses to buy, fetch, or carry away any such

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"drinking Geneva and other spirituous liquors which had increased to an alarm- "ing degree . . . that the excessive use of these liquors had destroyed thou- "sands of His Majesty's subjects, rendered great numbers incapable of useful "labour and service, corrupted their morals, and plunged them into every species "of vice and immorality," &c. . . . .

wares, ... or under pretence of his or her being a customer, or under any other pretence, every such person so giving away such spirituous liquors, shall be deemed and taken to be a retailer . . . of spirituous liquors, ... and . . . . be liable to the penalties . . . . . imposed by this Act on every retailer of spirituous liquors offending contrary to the true intent and meaning of this Act.

1737.—10 GEORGE II., ch. 17, sec. 9.—Enacts, "And every "offender convicted as aforesaid, and, upon his or her refusal or "neglect to pay the said penalty of ten pounds, committed to the "House of Correction as aforesaid, shall, before his or her discharge "therefrom, be stript naked from the middle upwards, and be whipt "until his or her body be bloody."

1738 (a).—11 GEORGE II., ch. 26, sec. 2.—"And whereas, in open "defiance of the laws of this realm, and to prevent the before-mentioned "Acts from taking effect, and to deter persons from assisting in put-"ting the said laws in execution, divers wicked, lawless, turbulent, and "disorderly persons have assembled themselves at divers times to rescue "offenders against the said laws, and to insult and abuse those who "have been concerned in bringing them to justice, and have, in a most "wicked and cruel manner, assaulted, beat, wounded, and almost "murdered, several officers and other persons, who, in pursuance of "the said recited Act, either had given, or were about to give, informa-"tions before his Majesty's Justices of the Peace against such "offenders;" be it enacted by the authority aforesaid, That if any persons, to the number of five or more, shall, ... in a tumultuous and riotous manner, assemble themselves to rescue any offender, ... or to assault, beat, or wound any person or persons who shall have given . . . . . any information or evidence . . . . . seize or bring to justice, any person or persons offending, ... that then, all and every person or persons so assembling . . . . and their aiders and abettors, being thereof lawfully convicted shall be adjudged to be guilty of felony . . . . . and the Courts by and before whom he, she, or they shall be convicted, shall have full power and authority of transporting such

(a) In 1738, so addicted had the people become to the use of "Gin," that they ran all risks of obtaining it; and so little regard was paid to the law by which it was prohibited, that in less than two years 12,000 persons, were, within the Bills of mortality convicted of having sold it illegally. Near half that number was cast in the penalty of £100; and 3000 persons paid £10 each to avoid being committed to the House of Correction.

felon or felons for the space of seven years to any of His Majesty's colonies or plantations in America. . . . . .

1743. 16 GEORGE II., ch. 8, sec. 1. Repeals sections 1 and 3 of the 9th George II., ch. 23, "as great difficulties and inconveniencies "have attended the putting the said Act in execution, and the same "hath not been found effectual to answer the purposes thereby intended." (a)

SEC. 8.—Imposes a license duty of twenty shillings per annum for retailing spirits.

SEC. 9.—Penalty for retailing without licence, ten pounds or two months' imprisonment, with hard labour.

1744. 17th GEO. II., ch. 17, sec. 7, enacts "Such Justices of the "Peace, before whom such offender shall be convicted, if they shall "judge it most proper, instead of levying the penalty, to commit such "offender to the House of Correction, to be kept to hard labour for two "months; and that in such case such person or persons so com-"mitted shall, before his or her discharge therefrom, be stripped naked "from the middle upwards, and be whipt until his or her body be "bloody."

1751. 24 GEORGE II., ch. 40.—"Whereas the immoderate "drinking of distilled spirituous liquors by persons of the meanest and "lowest sort hath of late years increased to the great detriment of the "health and morals of the common people; and the same hath in "great measure been owing to the number of persons who have ob-"tained licenses to retail the same under pretence of being distillers, "and of those who have presumed to retail the same without license, "more especially in the cities of *London* and *Westminster*, the borough "of *Southwark*, and other places within the weekly bills of mortality, "contrary to the good and wholesome laws heretofore made for pre-"venting thereof, and whereas we, your Majesty's dutiful and loyal sub-"jects, the Commons of *Great Britain* in Parliament assembled, ever "attentive to the preservation and health of your Majesty's subjects, "have taken this great evil into our serious consideration, and pro-"posed such laws and provisions as appear to us to be most likely to

(a) There was very great opposition to this reduction of duty, but it was urged that the prohibition of spirituous liquors had been found impracticable, as no method could be devised to prevent the clandestine sale of them.

The duty on spirits at this period was about one shilling and sixpence per gallon, varying with the materials used.

In 1742 the consumption of Spirits was 3½ gallons per head in England, and it is stated that in that year 20,000 houses sold "Gin" in London alone.—*Tegg.*

"put a stop to the same; but it may so happen that, in consequence "of the necessary regulations for that purpose, there may accrue a "failure or deficiency in the respective funds to which the duties "charged upon spirituous liquors and distillers' licenses were appro- "priated and applicable," now, for, &c. (imposes an additional duty on spirits of a few pence per gallon).

SEC. 6 enacts, "And if any person who hath been or hereafter shall "be convicted of any such offence (selling spirits without license) "shall, after such conviction, again offend in the like manner, and "shall thereof be lawfully convicted as aforesaid, then it shall and "may be lawful to and for the Commissioners or Justices respec- "tively before whom such offender shall be convicted of such subse- "quent offence, as well to inflict the penalties by any former law to "be inflicted for such offence as also to commit such offender to the "House of Correction, there to be kept to hard labour for any time "not exceeding three months, and also (if they shall think fit) to "order such offender to be whipt; and in case any person who shall have "been convicted of such subsequent offence as aforesaid, shall offend "again in like manner, such farther offence shall be deemed felony; "and the offender being indicted and lawfully convicted thereof, shall "suffer as in cases of felony, and may, by the Justices of the Peace of "the County or place where such felony shall be committed, at the "General or Quarter Sessions (who are hereby empowered to hear and "determine such felony) be ordered to be transported to any of His "Majesty's plantations for any time not exceeding seven years."

1760.—33 GEORGE II., ch. 9, sec. 1.—"Whereas the high price of "spirituous liquors hath been a principal cause of the diminution of "the home consumption thereof, and hath thereby greatly contributed "to the health, sobriety, and industry of the common people: and "whereas it is therefore of the utmost importance to the public wel- "fare, that some timely provision should be made for preventing the "return of all those mischiefs which must unavoidably ensue in case "such spirituous liquors should again be suffered to be sold at as low a "rate as formerly: and forasmuch as the most effectual and expedient "method of continuing the high price of spirituous liquors, will be by "laying a large additional duty on spirituous liquors:" may it there- fore please your most excellent Majesty that it may be enacted: and be it enacted, &c. . . . . (imposes an additional duty of one shilling and threepence per gallon on spirits).

1769.—9 GEORGE III., ch. 6, sec. 3.—That from and after the tenth day of January, 1769, all the powers and authority by the said

former Acts, or any of them, to the Justices of the Peace and Commissioners of Excise respectively given of transporting or whipping persons convicted of retailing spirituous liquors without licence, shall cease and be no longer put in force: any former Act or Acts to the contrary notwithstanding.

SAMPLES OF SPIRITS IMPORTED.

1758.—31st GEORGE II., ch. 36, sec. 8. And, in order to enable the gagers or officers of the Excise the better to ascertain the proof of all foreign imported liquors liable to the duties of Excise, it is hereby further enacted by the authority aforesaid, That it shall and may be lawful to and for the gagers or officers of the Excise, at any time or times, to take a sample or samples (not exceeding one quart in the whole) out of each of the casks or other package containing such foreign spirituous liquors, paying for such sample or samples of liquors after the rate of sixteen shillings per gallon.

1759.—32nd GEORGE II., chap. 29, sec. 1.—Whereas, by a clause in an Act of Parliament passed in the last Session of Parliament, it was enacted, That it shall be lawful to and for the gagers and officers of the Excise at any time or times to take a sample or samples (not exceeding one quart in the whole) out of each cask, &c. . . . . whereas the taking so great a quantity as a quart out of each of the said casks or other package is unnecessary, and the paying for the same at the before mentioned rate will be detrimental to the revenue; . . . . . for remedy whereof it is hereby enacted . . . . . That it shall and may be lawful for the gagers or other officers of Excise, at any time before the gaging to take a sample or samples, not exceeding half a pint in the whole, out of each of the casks or other packages containing such spirituous liquors, without paying for the same . . . . .

As to the Disposal of Samples, see General Order of 15th Nov., 1768.

DISTILLING SPIRITS FOR EXPORTATION.

1762.—2 GEORGE III., chap. 5, sec. 18.—(When all the spirits are distilled, the distiller shall) "immediately make up such spirits in the "presence of the Officer of Excise to the strength of one to six under "hydrometer proof, and a true gage of such spirits so made up shall "then be taken by the Officer of Excise who shall keep an account

"thereof, and such spirits and every part thereof, shall immediately "afterwards be put into casks and secured in the presence of the Offi- "cers of the Excise in a warehouse or warehouses, ... and "such warehouses shall be secured under three locks and three keys "to each warehouse" . . . . . "one of these locks to be pro- "vided by such distiller and the other two locks to be provided by the "Surveyor, Supervisor, or Officer of Excise" . . . . . "where- "of one key of each place shall be kept by such distiller, and another "by such Surveyor, or Supervisor, and the third by such Officer of "Excise until the same spirits shall be delivered out for rectification, or "afterwards for exportation" . . . . .

SEC, 24.—And for the purposes of this Act, it is hereby enacted by the authority aforesaid, That each gallon of brandy or spirits of the strength of one to six (one in seven) under hydrometer proof, shall be taken and reckoned at seven pounds and thirteen ounces the gallon.

SEC. 25.—And it is hereby further enacted, That . . . . . and the Commissioners of Excise for the time being are hereby authorised and required to make just allowances for necessary waste, and the difference that will arise between gaging and weighing spirits.

ESTABLISHMENT OF CONSOLIDATED FUND.

27 GEORGE III., chap. 13, sec. 47.—And be it further enacted by the authority aforesaid, That, from and after the tenth day of May, one thousand seven hundred and eighty-seven, the several duties of Customs, Excise, and Stamps, granted or consolidated by this Act, together with the duty on hackney carriages and chairs, granted by the Acts of ninth of Queen Anne, and eleventh of King George the Third; the duty on hawkers and pedlars, made perpetual by an Act of the first of King George the First: and the duty on hawkers and pedlars granted by the twenty-fifth of King George the Third; the duty on houses, windows and lights, granted by the sixth of King George the Third; on inhabited houses by the nineteenth of King George the Third; and on houses by the twenty-fourth of King George the Third; the arrears of the duties on male servants, granted by the seventeenth and twenty-first of King George the Third; and on male and female servants by twenty-fifth of King George the Third; the duties on salt, by the twenty-sixth of King George the Second, and the twentieth and twenty-second of King George the Third; the sum of

twelve thousand pounds per annum, payable half-yearly by the Bank, pursuant to the twenty-third of King George the Third; the duty of sixpence in the pound on pensions granted by the twelfth of King George the First, and the duty of one shilling in the pound on salaries and pensions granted by the thirty-first of King George the Second; the duties on shops, on coaches, and other carriages and waggons and carts, by the twenty-fifth of King George the Third, shall be carried to, and constitute, a fund, to be called *The Consolidated Fund*; and the same shall be issued and applied to the uses and purposes hereinafter directed.

SEC. 48. During the lifetime of his Majesty the revenue of the Post Office, the new duties on licenses to retail wines, &c., to be carried to the said fund.

QUANTITY OF WINE AND TOBACCO ALLOWED ON BOARD A VESSEL OF WAR, FREE OF DUTY;

FOR THE USE OF OFFICERS AND MEN.

1793.—GEORGE III., chap. 48.—Whereas it is expedient that a drawback of the duties paid on the importation of wines consumed by Admirals, Captains, and other Commissioned Officers serving on board His Majesty's Ships of War should be allowed, under certain conditions, be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled, and by the authority of the same, That, from and after the passing of this Act, a drawback of the whole amount of the duties of Customs and Excise paid on the importation of wines into Great Britain, shall be allowed on any sort of wine intended for the use of Admirals, Captains, or other Commissioned Officers employed in His Majesty's service, for their actual consumption on board such of His Majesty's ships as they shall serve in, yearly and every year, and so in proportion for any greater or less time; provided that the quantity of any sort of wines taken together shall not exceed in any one year the rate and proportion hereinafter specified, that is to say,—every Admiral six tuns, every Vice-Admiral five tuns, every Rear-Admiral four tuns, every Captain of a first and second rate three tuns, every Captain of a third, fourth, and fifth rate two tuns, every Captain of every ship of an inferior rate than those above mentioned one tun, and every Lieu-

tenant and other Commissioned Officer of any Ship of War half a tun. (a.)

SEC. 10.—And be it further enacted by the authority aforesaid, That no greater quantity of such tobacco shall be allowed to any such Ship of War than two pounds weight avoirdupois by the lunar month for each of the seamen or other persons belonging to and serving on board such ship, nor shall any greater quantity be permitted to be shipped at one and the same time than will be sufficient to serve the crew of such ship for six months on and after the rate above mentioned.

(a) Admiral ... ... 1512 Gallons per annum.
Vice-Admiral ... ... 1260 „
Rear-Admiral ... ... 1008 „
Captain of a 1st or 2nd Rate ... 756 „
Captain of a 3rd, 4th, or 5th Rate ... 504 „
Captain of a ship of inferior Rate ... 252 „
Lieutenant or other Commissioned Officer ... ... 126 „

EXTRACTS FROM THE BOARD'S INSTRUCTIONS.

COLLECTORS' INSTRUCTIONS, 1778.

You are to see that all the Officers in your Collection have taken the oaths, and that they comply with their instructions in every respect; and when you find any that neglect their respective duties, or are extravagant in their living, or oppress the people, you must acquaint the Commissioners therewith.

You are not to pay salary to any supernumerary that shall be ordered into your Collection till such time as he come thereto . . . . . and you are by the first opportunity to inform the Commissioners when he came into the Collection, and how you find him qualified: whether he has a good horse and proper instruments.

You, nor any Supervisor, must presume to ask leave for Officers to be absent on their private affairs, unless it appears that they really have occasion for it, on pain of the Board's displeasure.

You are not to suffer any Officer to stay more than one day upon the Collection, nor occasion him to spend above two shillings and sixpence on such day. . . . . And you must acquaint your clerk and supernumerary that if they drink with the Officers they must pay with them.

Before you take a new clerk, who must not be under eighteen years of age, you are to send his name, age, and qualifications, to be approved of by the Commissioners; who direct also, that no Officer be put to any expenses on account of your clerk's ordinaries or extraordinaries. . . . . And you must not abridge him of any part of his salary on any pretence whatever, at your utmost peril.

You are to observe whether Supervisors, by their prudent conduct, maintain a decent and proper authority over their Officers; or by their keeping company, drinking too much, or too great familiarity, &c., with their Officers, lose their authority.

You are not, by letter or otherwise, to give notice to any Officer or other person of any Commissioners going or being on survey.

Whilst the supernumerary is so employed (officiating for an absent Officer) the portmanteau must be carried by your clerk, if you are allowed one; if not, you must hire a person to carry it; but you must not employ any relation of yours . . . . . to carry the portmanteau or guard the cash.

Out of your own, the Supervisors', Officers', Permit-Writers', Assistants' and Supernumeraries' salaries (Hop Assistants excepted) you are to deduct threepence in the pound for the support of *Charity Officers*, to be returned for the *Bank of Charity*; and when you return such money you are to distinguish the bill or note you send for it by writing thereon the word "Charity." And out of all salaries of fifty pounds a year or upwards that you pay in your Collection . . . . you are to deduct sixpence per pound . . . . . and on the bill you send for the money received on that account you are to write "Tax on Salaries."

You must claim your own salary quarterly, viz., every other round, and deduct one shilling per pound out of all salary you claim, and remit the money immediately, by a good bill, payable at sight, without any deduction whatever, writing thereon "One Shilling Tax on Salaries."

The surcharges sent from the Examiner's office you must receive by equal proportions from the Officers of the Divisions where they are made, and from the Supervisor who neglected to observe them when he examined the Officers' books and vouchers: and should any of them be removed before the same is paid, you must deduct such Supervisor's or Officer's part out of his salary, unless the people surcharged are content to pay them to yourself.

And when Supervisors or Officers are discharged or reduced, you are not only to give them copies of their respective discharges or reducements; but to such Supervisors or Officers likewise as respectively shall succeed him, that they also may see the faults for which their predecessors incurred the censure of the Board.

You must not put Supervisors or Officers to any trouble or expence in entertaining you, or any one belonging to you; nor are you, on any account, to lodge at their houses.

You are to observe that it might sometimes happen, when Officers have received duties from some traders in their divisions, and gone off therewith, &c. . . . . Out of the arrears of salary due to

Officers gone off you must first deduct the tax thereon and Charity, and then you are to apply what remains of the said arrears towards discharging the duties received and not accounted for by such Officers.

You must take Bank notes for duty, and give cash for them to those that desire it. You are to endorse all Bank notes, payable to the Commissioners of Excise only, and cut them in two, and send the parts by separate posts.

You must endeavour to return all the money by you received each round (other than the necessary payments) before you send your abstract paper; however, you must not fail to clear the balance of each round before the commencement of the succeeding one, otherwise you will not only be charged with interest for such money after the rate of ——— per cent., but will likewise incur the utmost displeasure of the Board.

You are to be as frugal as you can in your expences at all hearings, and not entertain at the expence of the Revenue persons who are in no way concerned in the cases to be heard, nor the offenders, or their counsel or witnesses: for when the expences at the hearing of one or more informations in one day amount to more than forty shillings, what exceeds that sum will be disallowed, if any part of the expence be occasioned by entertaining of any persons other than the Justices of the Peace and their servants, and the counsel, officers, and witnesses concerned for the King.

It is expected from you that you make the improvement of the Revenue in all its branches, your constant endeavour and study, and take care that there be not any neglect or misbehaviour, any extravagancy, or oppression of the people committed by you, or any under you; and that you and they do shew at all times due and becoming respect to all Justices of the Peace, Chief Magistrates, and neighbouring gentlemen.

FROM SUPERVISORS' INSTRUCTIONS, 1778.

You must take hold of all proper opportunities to survey after the Officers by check (when they are not aware thereof) in towns, as well as in rides. . . . . .

When you survey with an Officer, you must sound the casks, and take the depths, &c., of the gages, and taste the quality of the worts yourself, and not suffer the Officer to do such parts of your duty for you. . . . . .

. . . . . but if you do not survey at those times, you must not fail, however, to take the stores once before you leave the division, and taste the drink, lest some small beer, or returned drink be kept in stock as old strong never sent out, in order to be broke into, or mixed with a new guile.

You must endeavour to understand thoroughly the nature of every person's trade in your district, and the method of their respective workings.

Though it be not expected that you should take out the charges every time you survey an Officer, you must not altogether neglect it, for it may be of use to discover if an Officer keeps double books, or by any means takes out, or lessens charges after they are entered in the books, ... taking them out, in some blank leaves in your check-book, or leaves for that purpose stitched therein.

You are to observe whether all the Officers who ought to keep horses be so mounted, that they may be able to perform their business as they ought.

You must not make agreement with any of your Officers to share the Informer's part of fines and forfeitures with them, or take any part thereof belonging to the Officers.

You are to keep a diary-book, and enter therein every day, an account of what you have surveyed or done, and the observations you have made, ... the number of miles you rode, which must not be exaggerated more than they really are; . . . . . and make an impartial report how each Officer complies with his instructions and performs his business; and set forth the faults you find, either on survey or examination of the books, fully, clearly, and without disguise.

And in every 2nd, 4th, 6th, and 8th round diary you must enter in the said scheme the age of yourself, and of every Officer and Assistant in your district, how many each of you have in family, including yourselves, and such children only as then live with and are maintained by you or them respectively at that time. . . . . .

And you are to take care that those (journals) belonging to Officers who have rides, be locked up in boxes for that purpose, so that no persons who are not employed in the Excise may come at them even though they may be kept at the Officer's own lodgings. The locks of the journal boxes must be so contrived that one key will open all in one district; and every Supervisor in the Collection must be provided with a key for each district.

And you must frequently muster your Officers, to see whether they are provided with proper requisites according to their instructions, signifying in your diary that you have done so.

The duties on Sope and Starch are to be paid every round, as that on Beer, but you must strictly keep an eye on each Soper and Starch-maker. . . . . And you must strictly enjoin all your Officers to be very watchful on this account.

You, and each Officer, must make affidavit to the truth of every particular bill of incidents amounting to ten shillings, or upwards. . . . . Stampt minute papers must be kept at all turnpikes, and inspected by the respective Supervisors.

When you are on the round with the Collector, you are to ride armed with pistols. Such Supervisors will be discharged, and not restored, who borrow money of their Officers, or become indebted to them.

You are to demean yourself respectfully and civilly to the Justices of the Peace, and persons paying duties. . . . . .

FROM OFFICERS' INSTRUCTIONS, 1778.

You must inform yourself in all the laws relating to the Revenue, under the management of the Commissioners of Excise, &c., that when you shall be called before any Justice of the Peace, you may be able to give a satisfactory account of your proceedings.

You are to make yourself well acquainted with the instructions given you by the Commissioners, and fix those instructions at the ends of your books.

You are not to keep a public-house, nor deal in any commodities, nor are you to trade with, nor borrow money of, nor accept any treat, fee, or reward from any person chargeable with duty under your survey, or from anyone employed by them.

You are not to keep double books of any kind, nor tear any leaves out of your books, nor enter any feigned surveys or stamped gages, at your utmost peril. For should you be detected of feigning surveys or entering stampt gages you will certainly be discharged: and if you are more than thirty-five years of age, you will not be restored.

You are always to carry your commission with you on survey, and readily shew it to such persons concerned, as shall demand a sight thereof, and to take care by a civil behaviour to avoid giving any just occasion of complaint; and you are to keep these instructions fixed

in your ledger, and be very punctual in observing the same, as you expect any further encouragement from the Commissioners.

All Tide-Surveyors, boatmen, and tidesmen who may be concerned in rummaging vessels, must secure their candles in close and good lanthorns, and not take them out of the same whilst on board, on any pretence whatsoever, on pain of being discharged, and not to be restored to any employment in the Excise. And all Excise Port Officers must carefully refrain from any outrageous behaviour and irregularities in the performance of every part of their duty.

WEIGHTS AND MEASURES.

Before the passing of the Act 5th, Geo. IV, ch. 74, by which the weights and measures to be thenceforth used in the United Kingdom were based on a uniform standard, each country had its own weights and measures, which differed from those in use in either of the other parts of the Kingdom. In England the standard measures were the "Winchester Bushel" of 2150·42 cubic inches, and the "Corn Gallon" of 268·8, c.i.; the "Ale Gallon" of 282, c.i.; and the "Wine Gallon" of 231, c.i. The "Scots Gallon" was equal to 2·833 English ale gallons, or 798·99 cubic inches; whilst the "Irish Spirit Gallon" contained only 217·6 cubic inches.

The origin of all weights and measures in England was derived from a grain of wheat:—51st, Henry III., and 31st, Edward I. The Statute of 11th, Henry VII., ch. 4, required standard weights and measures to be made and sent to the several Cities, Boroughs, and Market Towns therein mentioned. But the 12th, Henry VII., ch. 5, recites, that upon more diligent examination the standard weights and measures sent were found defective, and enacts:—That the measure of a bushel shall contain eight gallons of wheat; that every gallon contain eight pounds (Troy) of wheat; and that every pound contain twelve ounces Troyweight, every ounce twenty sterlings (pennyweights), and that every sterling be of the weight of thirty-two corns of wheat that grew in the middle of the ear of wheat. (*a*) That a standard bushel and gallon after this assize he made and kept in the King's Treasury for ever.

(a) The Saxon monetary grain, or weight of a grain of wheat from the middle of the ear, was equal to 0.747 of an imperial grain of the present day. The pound in the time of the Saxons was the weight of 240 pence: it is also said to have been, in 671, a pound Troy of silver.

It appears from a report of the Warden of the Standards that there is in his custody a small, flat, circular weight of copper, marked with two dots as if of the

In February, 1696, when a Bill was depending in Parliament for laying a duty on Malt, Mr. George Tollet, Mr. Phil Shales, Mr. Thomas Jett, and Mr. Thomas Everard, in the presence of several Members of the House of Commons did make an experiment, in order to find the true content of the standard bushel in the Exchequer; and the said standard brass vessel being exactly filled with water, and the said water being measured out again by a regular parallelopipedon, whose base was four inches square, and the depth fourteen inches, was found to contain 2145·6 cubic inches; the said water was also weighed by the standard weights in the Exchequer, and by a beam which would turn with six grains, with thirty pounds in each scale, and found to be 1131 ounces, and 14 pennyweights, Troy.

To decide what the dimensions for a bushel to answer this standard should be, the following were agreed upon as most convenient, viz.: 18·5 inches in diameter and eight inches deep, for a cylindrical vessel of these dimensions will contain 2150·42 solid inches, which exceeding the content of the standard bushel but 4·82 inches, and there being no other convenient dimensions without counting to the hundredth part of an inch that would come so near as these, it was enacted by the 8th and 9th Wm. III., ch. 22: "And to the end that all his Majesty's subjects "may know the content of the Winchester bushel whereunto this Act "refers, and that all disputes and differences about measure may be "prevented for the future, it is hereby declared—That every round "bushel with a plain and even bottom, being made eighteen inches and "a half wide, throughout, in diameter (b), and eight inches deep, shall "be esteemed a legal Winchester bushel, according to the standard in "his Majesty's Exchequer."

The Winchester corn bushel had also been the unit measure for coal up to the reign of Queen Anne, but under an Act 12th Anne, ch. 17, a new standard coal bushel was legalised. It was defined as a cylinder $19\frac{1}{2}$ inches outside diameter and eight inches deep, and to contain a Winchester bushel and a quart. By computation, therefore, it contained $\frac{1}{32}$ part, or 67.20 cubic inches more than the Winchester bushel. Its capacity when unheaped was thus 2218.191 cubic inches,

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weight of two grains. It is enclosed in an ancient box of elegant shape, in the form of an urn, turned in boxwood. The box is inscribed with ink, in handwriting of the time from Henry III to Edward I., "*Grano pro auro.*" It is in excellent preservation, and evidently of very nearly its original weight. It now weighs 1.869 imperial avoirdupois or troy grains, showing the single grain to be equal to 0.935 imperial grain.

(b) The 13th William III. states "inside diameter."

being identical with that of the Imperial bushel of 1824.—Report of Warden of the Standards.

The Standard Ale Quart formerly kept in the Exchequer, made in pursuance of the 12th Henry VII., would contain two pounds Troy of wheat, which standard measure by experiment was found of the capacity of 70.5 cubic inches; the Ale and Beer gallon, which, by 12 Charles II., is declared to contain four of such standard quarts, must, therefore, have contained 282 cubic inches. (a)

(a) 11th & 12th William III., chap. 15.—An Act for ascertaining the measures for retailing Ale and Beer :—

"Whereas by the Laws and Statutes of this Realm all Innkeepers, Alehouse-"keepers, and Victuallers, ought to utter and sell their Ale and Beer by the Ale "quart, according to the Standard thereof remaining in the custody of the Cham-"berlains of His Majesty's Exchequer: the neglecting the observance whereof, "and selling and retailing their Ale and Beer in uncertain measures much less "than the said standard, is found to be of evil consequence in hindering the con-"sumption of malted corn, and lessening His Majesty's revenue of excise, and a "great wrong and prejudice to wayfaring men, travellers, manufacturers, labourers, "and others, and also to such poor people whose necessities force them to buy "Ale and Beer from them": for remedying whereof may it please your most gracious Majesty that it may be enacted: and be it enacted by the King's most excellent Majesty, by &c. * * * * That from and after the four and twentieth day of June, one thousand seven hundred, all Innkeepers, Alehouse keepers, sutlers, victuallers, and other retailers of ale and beer, and every person or persons keeping any public house, and retailing and selling ale or beer in any city, town corporate, borough, market town, village, hamlet, parish, part, or place whatsoever within the Kingdom of England, dominion of Wales, or town of Berwick-upon-Tweed, shall retail, utter, or sell their Ale and Beer in and from their respective houses, by a full Ale quart or Ale pint according to the said standard or in proportion thereunto, in a vessel made of wood, earth, glass, horn, leather, pewter, or of some other good and wholesome metal, made, sized and equalled unto the said standard, and signed, stampt, or marked to be of the content of the said Ale quart or Ale pint, according to the said standard either from the said Exchequer or from the City of London, or from some city, town corporate, borough, or market town, where a standard Ale quart or Ale pint, made from the said standard, shall be kept for that purpose: and shall not retail and utter any ale or beer to any person or persons in any other vessel not signed and marked as aforesaid: on pain to forfeit a sum not exceeding forty shillings, nor less than ten shillings for any such offence, to be recovered as hereinafter is provided.

Sec. 3.—That the Sub-Commissioners or Collectors of his Majesty's revenue of Excise, within their respective circuits or divisions, shall forthwith provide and procure a substantial Ale Quart and Ale Pint, according to the measures aforesaid remaining in the said Exchequer, of brass, to be made, sealed, and certified from the said Chamberlains of the said Exchequer, without any fee or reward, for the Mayor or Chief Officer in each city, town corporate, borough, and market town within his said division, in which there is not already a brass standard ale quart and ale pint made, and certified either from the said Exchequer or from the Lord Mayor of the City of London, in the custody or power of such Mayor or Chief Officer: and shall on or before the said four and twentieth day of June, cause the same to be delivered unto the Mayor or other Chief Officer in every city, town corporate, borough, and market town within his said division (which chief officer is hereby required to give a receipt for the same; and the said standard measures shall be delivered to every succeeding officer), in which there is not already such brass standard ale quart and pint as aforesaid.

WINE MEASURE.—As previously stated, all measures of capacity were first taken from Troy weight, and several laws were passed in the reign of Henry III., enacting that eight pounds Troy of wheat taken from the middle of the ear and well dried should be deemed one gallon, wine measure.

"The common wine gallon, sealed at Guildhall, in London, by which "all wines, brandies, spirits, strong waters, mead, perry, cyder, vinegar, "oil, honey, &c., are measured and sold, is supposed to contain 231 "cubic inches. But Dr. Wybard, in his Tectometry, page 289, doth "suppose the wine gallon to contain but 224 or 225 cubic inches, at "the most; and, pursuant to this account, an experiment was made by "Mr. Richard Walker and Mr. Phillip Shales, two general officers in "the Excise. They caused a vessel to be made of brass in the form of "a parallelopipedon; each side of its base was four inches, and its "depth fourteen inches, so that its just content was 224 inches. This "vessel was produced at Guildhall, in London, May 25th, 1688, before "the Lord Mayor, the Commissioners of Excise, the Rev. Mr. Flam-"stead, *Astron. Roy.*, Mr. Halley, and several other ingenious gentle-"men, in whose presence Mr. Shale did exactly fill the aforesaid brazen "vessel with clear water, and very carefully emptied it into the old "standard wine gallon kept in Guildhall, which did so exactly fill it "that all those present were fully satisfied the wine gallon doth con-"tain but 224 cubic inches. However, for several reasons, it was at "that time thought convenient to continue the former supposed content "of 231 cubic inches to be the wine gallon, and that all computations "in gauging shall be made from thence."—(Ward's Mathematics.)

The 5th ANNE, chap. 27, sec. 17, enacts, "And to the end the con-"tents of the wine gallon, whereby the duties hereby granted are to be "levied, may be ascertained and known to all Her Majesty's subjects, "and that all disputes and controversies touching the wine measures, "according to which any Customs, Subsidies, or other duties are from "and after the first of May, 1707, to be paid or payable to Her "Majesty, her heirs, and successors, may be settled," be it further enacted and declared by the authority aforesaid, That any round vessel (commonly called a cylinder) having an even bottom, and being seven inches in diameter throughout, and six inches deep from the top to the

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Sec. 4.—Allows Collectors to claim the expence of the Standard Measures in their accounts.

Sec. 5.—All Measures to be stamped and marked "W. R." and a Crown: fee for stamping, "one farthing for each measure."

bottom, or any vessel containing two hundred and thirty-one cubical inches, and no more, shall be deemed and taken to be a lawful wine gallon, and it is hereby declared, That two hundred and fifty-two gallons, consisting each of two hundred and thirty-one cubical inches, shall be deemed a tun of wine, and that one hundred and twenty-six such gallons shall be deemed a butt or pipe of wine, and that sixty-three such gallons shall be deemed an hogshead.

By 1 Richard III., ch. 13; 2 Henry VI., ch. 11; 18 Henry VI., ch. 17; and 28 Henry VIII., ch. 14:—The Tun of Wine to contain 252 gallons; the Pipe, 126; the Tertian, 84; the Hogshead, 63; the Barrel $31\frac{1}{2}$; and the Roundlet, $18\frac{1}{2}$ gallons.

5TH GEORGE IV., CH. 74.—IMPERIAL MEASURES.

SEC. 1.—. . That from and after the First day of May, 1825, the straight Line or Distance between the centres of the Two Points in the Gold Studs in the straight Brass Rod, now in the custody of the Clerk of the House of Commons, whereon the words and figures "Standard Yard 1760," are engraved, shall be and the same is hereby declared to be the original and genuine Standard of that measure of length or lineal Extension called a Yard; (a) and that the same Straight Line or Distance between the Centres of the said Two Points in the said Gold Studs in the said Brass Rod, the Brass being at the Temperature of sixty-two Degrees by Fahrenheit's Thermometer, shall be and is hereby denominated the "Imperial Standard Yard," and shall be and is hereby declared to be the Unit or only Standard Measure of Extension, wherefrom or whereby all other Measures of Extension whatsoever whether the same be lineal, superficial, or solid, shall be derived, computed, and ascertained; and that all Measures of Length shall be taken in Parts or Multiples, or certain proportions of the Standard Yard; and that One-third Part of the said Standard Yard shall be a Foot, and the Twelfth part of such Foot shall be an Inch; and that the Pole or Perch in Length shall contain Five such Yards and a Half, the Furlong Two hundred and twenty such Yards, and the Mile One thousand seven hundred and sixty such Yards.

(a) With respect to measures of length, it is recorded that the various denominations were constructed from a corn of barley, three of which, well dried, from the middle of the ear, made an inch. It is also stated that Henry I., in 1101, commanded that the ulna, or ancient ell, which answers to the modern yard, should be made the length of his arm, and that the other measures of length were hence derived.

SEC. 2.— . . . . and that the rood of land shall contain one thousand two hundred and ten square yards, according to the said standard yard; and that the acre of land shall contain four thousand eight hundred and forty such square yards, being one hundred and sixty square perches, poles, or rods.

SEC. 3.—And whereas it is expedient that the said standard yard, if lost, destroyed, defaced, or otherwise injured should be restored of the same length, by reference to some invariable natural standard. And whereas it has been ascertained by the Commissioners appointed by His Majesty to inquire into the subject of weights and measures that the said yard, hereby declared to be the imperial standard yard when compared with a pendulum vibrating seconds of mean time in the latitude of London, in a vacuum at the level of the sea, is in the proportion of thirty-six inches to thirty-nine inches and one thousand three hundred and ninety-three ten thousandth parts of an inch.

. . . . . .

SEC. 4— . . . . the standard brass weight of one pound troy weight, made in the year one thousand seven hundred and fifty-eight, now in the custody of the Clerk of the House of Commons, shall be, and the same is hereby declared to be, the original and genuine standard measure of weight, and that such brass weight shall be and is hereby denominated the Imperial Standard Troy pound, and shall be, and the same is hereby declared to be the unit or only standard measure of weight, from which all other weights shall be derived, computed, and ascertained; and that one-twelfth part of the said troy pound shall be an ounce; and that one-twentieth part of such ounce shall be a pennyweight; and that one twenty-fourth part of such pennyweight shall be a grain; so that five thousand seven hundred and sixty such grains shall be a troy pound; and that seven thousand such grains shall be, and they are hereby declared to be, a pound avoirdupois; and that one-sixteenth part of the said pound avoirdupois shall be an ounce avoirdupois; and that one-sixteenth part of such ounce shall be a dram.

SEC. 5.—And whereas it is expedient that the said standard troy pound, if lost, destroyed, defaced, or otherwise injured, should be restored of the same weight, by reference to some invariable standard. And whereas it has been ascertained by the Commissioners appointed by His Majesty to inquire into the subjects of weights and measures, that a cubic inch of distilled water, weighed in air by brass weights, at the temperature of sixty-two degrees of Fahrenheit's thermometer, the

barometer being at thirty inches, is equal to two hundred and fifty-two grains and four hundred and fifty-eight thousandth parts of a grain, of which, as aforesaid, the Imperial Standard Troy Pound contains five thousand seven hundred and sixty; be it, &c. . . . . .

SEC. 6—And be it further enacted, that from and after the first day of May, one thousand eight hundred and twenty-five, the standard measure of capacity, as well for liquids as of dry goods not measured by heaped measure, shall be the gallon, containing ten pounds avoirdupois weight of distilled water, weighed in air, at the temperature of sixty-two degrees of Fahrenheit's thermometer, the barometer being at thirty inches; and that a measure shall be forthwith made of brass, of such contents as aforesaid, ... and such brass measure shall be, and is hereby declared to be, the Imperial Standard Gallon, and shall be, and is hereby declared to be, the unit and only standard measure of capacity, from which all other measures of capacity to be used, as well for wine, beer, ale, spirits, and all sorts of liquids, as for dry goods not measured by heap measure, shall be derived, computed, and ascertained; and that all measures shall be taken in parts or multiples, or certain proportions of the said Imperial Standard Gallon; and that the quart shall be the fourth part of such standard gallon, and the pint shall be one-eighth of such standard gallon; and that two such gallons shall be a peck, and eight such gallons shall be a bushel, and eight such bushels a quarter of corn, or other dry goods, not measured by heaped measure.

SEC. 14.—That in all cases of dispute respecting the correctness of any measure of capacity, arising in a place where recourse cannot be conveniently had to any of the aforesaid verified copies or models of the standard measures of capacity, or parts or multiples of the same, it shall and may be lawful to or for any Justice of the Peace or Magistrate having jurisdiction in such place, to ascertain the content of such measure of capacity by direct reference to the weight of pure or rain water which such measure is capable of containing. Ten pounds avoirdupois weight of such water, at the temperature of sixty-two degrees by Fahrenheit's thermometer, being the standard gallon ascertained by this Act, the same being in bulk equal to two hundred and seventy-seven cubic inches, and two hundred and seventy-four one thousandth parts of a cubic inch, and so in proportion for all parts or multiples of a gallon.

(This Act repealed 69 *Statutes and portions of Statutes relating to Weights and Measures in England.)*

The imperial standard yard and the imperial standard pound troy, having been destroyed in the fire at the Houses of Parliament in 1834, restored standards of weights and measures have been legalised by the 18th and 19th Vict. ch. 72.

The restored standard of lineal measure, whose length is called a yard, is a solid square bar, thirty-eight inches long, and one inch square, in transverse section of bronze or gun-metal, at the temperature of 62 degrees of Fahrenheit's thermometer, and marked copper 16 ounces; tin, $2\frac{1}{2}$ ounces; zinc, 1 ounce; and near to each end a cylindrical hole is sunk to the depth of half an-inch. The distance between the centres of the two holes being three feet, or thirty-six inches, or one imperial standard yard.

The restored imperial standard pound avoirdupois is constructed of platinum, the form being that of a cylinder nearly 1·35 inches in height and 1·15 inches in diameter, marked P.S. 1844, 1lb.

OFFICER QUALIFYING FOR THE EXCISE SERVICE.

The several Oaths required to be taken in the last century by all Officers in the Excise Revenue Service, and the necessary Certificates to be obtained.

"Before you intermeddle in your employment you are to take the "oaths to the Government, and the oath of office (for all the duties) "before one of the Barons of the Exchequer, or two Justices of the "Peace in the county, and get a certificate thereof, which must be "entered with the Auditor for the Excise. And in the next term, or "general Quarter Sessions, after your admittance into the employ- "ment, you are to take the Test and Abjuration Oaths, as prescribed by "the respective Acts of Parliament made for that purpose, having "first received the Sacrament, according to the directions given in the "Officers' Instructions.[a] In default of which, you become incapable "of your employment, and are subject to great forfeitures. And "before you take upon you the duty of your station, you must make "oath at the Board, or before a Justice of the peace, that no fee, gra- "tuity, or reward whatsoever, has been given or promised, directly or "indirectly, in order to obtain the employment of a———." (Board's "instructions, 1778

To the Honourable the Commissioners and Governours of His Majesty's Revenues of Excise, Malt, &c.

These are to certifie that A— B—, of the Parish of C—, and County of D—, is a likely man to make a good Officer; he is brisk

(a) " . . . . . upon a Sunday, in some parish church, in the presence of "two witnesses; and you are to take a certificate thereof, signed by the minister "and church-wardens, in the presence of the said two witnesses, who are also "to appear in Court where you take the oaths, to prove that you received the "Sacrament, and that the minister and church-wardens signed the certificate."

and healthy, and not incumber'd with Debts, is a single man (or being married, thus: hath a wife and child, or children), aged ... years, of a good family, sober life and conversation, well affected to the present Government, and of the Communion of the Church of England; he has been bred a ——, and proposeth for his security E— F—, of — gentleman, and G. H—, of —, mercer, and humbly desires to be instructed by J— K—, Officer of —.

I, A— B—, do voluntarily make oath that neither I, nor any person for me, to my knowledge or belief, have, directly or indirectly, given, or promised to give, any fee, gratuity, or reward to any person or persons whatsoever for the obtaining or endeavouring to obtain for me an order of instructions, or any employment in the Revenue of Excise,

Sworn before me the Sixteenth day of March, 1719.

A. B.

M— S—, J.P.

May it please your Honours,—

I have examined the above-mentioned A— B—, and find him well qualified in every respect according to the above-written certificate. He understands the four first rules of vulgar and decimal arithmetick, and the said certificate is his own writing.

I am,

Your Honours most, &c.

W. H.

P.S.—You are not to certifie for any person who is not above 21 and under 30 years of age, or who hath more than two children.

THE OATH OF OFFICE.

You shall swear to execute the office of . . . . . truly and faithfully, without favour or affection, and shall, from time to time, true account make, and deliver to such person or persons as his Majesty shall appoint to receive the same; and shall take no fee or reward for the execution of the said office from any other person than from his Majesty, or those whom his Majesty shall appoint in that behalf.

So help you God.

THE OATH OF ALLEGIANCE.

I, A— B—, do sincerely promise and swear that I will be faithfull and bear true allegiance to his Majesty King George.

So help, &c.

THE OATH OF SUPREMACY.

I, A— B—, do swear that I do from my heart abhor, detest, and abjure, as impious and heretical that damnable doctrine and position, that Princes excommunicated or deprived by the Pope, or any authority of the See of Rome, may be deposed or murdered by their subjects or any other whatsoever. And I do declare that no foreign Prince, Person, Prelate, State, or Potentate, hath, or ought to have, any jurisdiction, power, superiority, pre-eminence, or authority, ecclesiastical or spiritual, within this Realm.

So help, &c.

THE TEST OATH OR DECLARATION. (a.)

I, A— B—, do declare that I do believe there is not any transubstantiation in the Sacrament of the Lord's Supper, or in the elements of bread and wine, at or after the consecration thereof by any person or persons whatsoever.

So help, &c.

THE OATH OF ABJURATION.

I, A— B—, do truly and sincerely acknowledge, profess, testify, and declare in my conscience before God and the world, that our Sovereign Lord King George is lawful and rightful King of this Realm, and all other his Majesty's Dominions thereunto belonging. And I do solemnly

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(a) The following "Test" oath, passed by Parliament in 1673, was required to be taken by all persons holding public office.

"I do solemnly from my heart, and in the presence of Almighty God, profess, "testify, and declare that I do not believe in my conscience that the church of "Rome is the only catholic and universal church of Christ, out of which there is "no salvation: or that the Pope hath any jurisdiction or supremacy over the "catholic church in general, or over myself in particular: or that it belongs to the "said church of Rome alone to judge the true sense and interpretation of the "Holy Scriptures; or that in the Holy Sacrament of the Eucharist there is made "a perfect change of the whole substance of the wine into Christ's blood, which "change the said church of Rome calleth *Transubstantiation*: or that the Virgin "Mary, or any other saint, ought to be worshipped or prayed unto: and all these "aforesaid doctrines and positions I do renounce and disclaim as false and "erroneous, and contrary to God's word, and the Christian religion."

and sincerely declare that I do believe in my conscience that the person pretended to be Prince of Wales during the life of the late King James, and since his decease pretending to be and taking upon himself the stile and title of King of England, by the names of James the Third, or of Scotland by the name of James the Eighth, or the stile and title of King of Great Britain, hath not any right or title whatsoever to the Crown of this Realm, or any other the Dominions thereto belonging; and I do renounce, refuse, and abjure any allegiance or obedience to him. And I do swear that I will bear faith and true allegiance to his Majesty King George, and him will defend to the utmost of my power against all traiterous conspiracies and attempts whatsoever which shall be made against his person, Crown, or dignity; and I will do my utmost endeavour to disclose and make known to his Majesty and his successors all treasons and traiterous conspiracies which I shall know to be against him or any of them.

And I do faithfully promise to the utmost of my power to support, maintain, and defend the succession of the Crown against him, the said James, and all other persons whatsoever, which succession (by an Act entitled, "An Act for the further Limitation of the Crown, and better securing the rights and liberties of the subject") is and stands limited to the Princess Sophia, lately Electress and Dutchess Dowager of Hanover, and the heirs of her body being Protestants. And all these things I do plainly and sincerely acknowledge and swear, according to these express words by me spoken, and according to the plain and common sense and understanding of the same words, without any equivocation, mental evasion, or secret reservation whatsoever. And I do make this recognition, acknowledgment, renunciation, and promise heartily, willingly, and truly, upon the true faith of a Christian.

So help, &c.

Certificate of the Sacrament having been received by the Officer, according to the usage of the Church of England,—

We, the Minister and Churchwardens of the Parish and Parish Church of , in the County of , do hereby certify that A— B—, of ——, in the County aforesaid, on Sunday, the day of , did receive the Sacrament of the Lord's Supper, in the Parish Church aforesaid, immediately after Divine Service and sermon, according to the usage of the Church of England. In witness

whereof we have hereunto subscribed our hands the said day of , 17—.

C— D—, Minister of the Parish, and Parish Church aforesaid.

E— F—, } Churchwardens of the said Parish
G— H—, } and Parish Church.

J— K— and L— M , of , aforesaid, do severally make oath that they did see the said A — B—, in the above-written certificate, and who now present hath delivered the same into this Court, receive the Sacrament of the Lord's Supper in the Parish Church aforesaid, and that they did see the said certificate subscribed by the said Minister and Churchwardens.

J— K—.
L— M—.

By 5th Geo. IV., ch. 79, the oaths of office and of allegiance only were required to be taken; but these latter oaths are no longer required, a declaration in lieu of them, under 5th and 6th Wm. IV., ch. 62, and Treasury Warrant of 27th June, 1836,—being all that is now necessary.

NOTE.—All persons admitted to offices, whether Civil or Military, were required to receive the Sacrament according to the Church of England within three months after admission, in some church, publicly on a Sunday, after service and sermon; and deliver a certificate of the Minister and Churchwardens, and prove the truth thereof on oath of two witnesses. Also to take the oaths of allegiance, supremacy, and abjuration, make and subscribe the declaration against transubstantiation. On neglect: Office void, and person exercising it disabled to prosecute any suit, or to be a guardian, or executor, or administrator; and incapable of receiving any legacy, gift, or office; or of voting for Members of Parliament, and also to forfeit £500.—25th Charles II., ch. 2; 1st Geo. I., sec. 2, ch. 13; 2nd Geo. II., ch. 31; 9th Geo. II., ch. 26; and 6th Geo. III., ch. 53.

EXCISE DUTIES, ENGLAND, FROM 1660 TO 1876.

DUTIES.	IMPOSED.		REPEALED.	
	Year	ACT.	Year	ACT.
Beer	1660	12 C 2, ch 23	1830	1 W 4, ch 51
Cyder and Perry	1660	12 C 2, ch 23	1830	1 W 4, ch 51
Tea, Coffee, and Chocolate, made and sold	1660	12 C 2, ch 23	1689	1 W & M, S 2, ch 6
Sherbet, made and sold	1660	12 C 2, ch 23	1787	27 G 3, ch 13
Mead or Metheglin	1660	12 C 2, ch 23	1834	4 & 5 W 4, ch 77
Vinegar	1660	12 C 2, ch 23	1844	7 & 8 Vic, ch 25
Spirits, or Strong Waters (a)	1660	12 C 2, ch 23	—	Still levied.
Spirits imported	1660	12 C 2, ch 23	1825	To Cus, 6 G 4, ch 13
Mum (b) imported	1689	1 W & M, ch 22	1825	To Cus, 6 G 4, ch 13
Salt	1694	5 W & M, ch 7	1825	5 G 4, ch 65
Glass	1695	Transferred to Ex., 1798 6 & 7 W & M, ch 18 Repealed by 10 and 11 W 3, and re-imposed by 19 G 2, ch 12	1845	8 Vic, ch 6
Coffee, Chocolate, and Pepper, imp.	1695	6 & 7 W & M, ch 18	1825	To Cus, 6 G 4, ch 13
Tea, imported	1695	6 & 7 W & M, ch 18	1834	To Cus, 3 W 4, ch 101
Sweets	1696	7 & 8 W 3, ch 30	1834	4 & 5 W 4, ch 77
Verjuice	1696	7 & 8 W 3, ch 30	1818	58 G 3, ch 65
Malt	1697	8 & 9 W 3, ch 22	—	Still levied.
Wine, imported	1702	1 Anne, Sess 2, ch 12	1825	To Cus, 6 G 4, ch 13
Candles	1710	8 Anne, ch 9	1831	1 & 2 W 4, ch 19
Leather, Vellum, &c.	1711	9 Anne, ch 11	1830	11 G 4, ch 16
Hops	1711	9 Anne, ch 12	1862	25 Vic, ch 22
Paper	1712	10 Anne, ch 19	1861	24 Vic, ch 20
Printed Goods	1712	10 Anne, ch 19	1831	1 W 4, S 2, ch 17
Printed Silks	1712	10 Anne ch 19	1826	7 & 8 G 4, ch 53
Soap	1712	10 Anne, ch 19	1853	16 & 17 Vic, ch 39
Stained Paper	1712	10 Anne, ch 19	1836	6 & 7 W 4, ch 52
Starch	1712	10 Anne, ch 26	1834	4 & 5 W 4, ch 77
Gold & Silver Wire	1712	10 Anne, ch 26	1826	7 & 8 G 4, ch 53

(a) In the two centuries elapsed since the Spirit Duty was first imposed in England upwards of one hundred and fifty Acts of Parliament were passed to regulate the making and sale of spirits; of this number one hundred and sixteen were in the century ending 1860.

(b) A malt liquor, a kind of beer brewed from wheat, much drunk in some parts of Germany; first made at Brunswick in 1489, by Christian Mumm, and named after him.

EXCISE DUTIES, ENGLAND, FROM 1660 TO 1876.—(*Continued.*)

Duties.	Imposed.		Repealed.	
	Year	Act.	Year	Act.
Mum, made and brewed	1714	12 Anne, stat. 1, ch 2	1787	27 G 3, ch 13
Hackney Carriages	1715	1 G 1, ch 57 Transferred to Stamps 1831, & to Excise in 1847	1869	32 & 33, Vic, ch 14
Silver Plate, wrought	1719	6 G 1, ch 11	1758	31 G 2, ch 32
Coaches	1747	20 G 2, ch 10	1785	To Assessed Taxes, 25 G 3, ch 47
Stage Carriages	1776	16 G 3, ch 34 Stamps to Excise 1847	1869	32 & 33 Vic, ch 14
Male Servants (c)	1777	17 G 3, ch 39	1786	To Assessed Taxes, 26 G 3, ch 77
Auction Sales	1777	17 G 3, ch 50	1845	8 Vic, ch 15
Post Horses	1779	19 G 3, ch 51 Stamps to Excise 1837	1853	16 & 17 Vic, ch 88
Bricks	1784	24 G 3, S 2, ch 24	1850	13 Vic, ch 9
Tiles	1784	24 G 3, S 2, ch 24	1833	3 W 4, ch 11
Race Horses	1784	24 G 3, ch 31 Assessed Tax, to Excise 1856.	1874	37 Vic, ch 16
Coaches, built	1785	25 G 3, ch 49	1803	To Assessed Taxes, 43 G 3, ch 161
Tobacco, imported	1787	27 G 3, ch 13	1825	To Cus, 6 G 4, ch 13
Beer Colouring	1811	51 G 3, ch 87	1817	56 G 3, ch 58
Stone Bottles	1812	52 G 3, ch 139	1834	4 & 5 W 4, ch 77
Railway Passengers	1832	2 & 3 W 4, ch 120 Stamps to Excise in 1847	—	Still levied.
Sugar, made	1837	1 Vic, ch 57	1874	37 Vic, ch 16
Do., used in brewing	1851	13 & 14 Vic, ch 67	—	Still levied.
Chicory, British	1860	23 & 24 Vic, ch 113	—	Still levied.

(c) Female servants were also chargeable from 1785 to 1792: Bachelors were charged for their servants at much higher rates than married persons.

THE SEVERAL

RATES OF DUTY CHARGED ON SPIRITS

DISTILLED IN ENGLAND FROM 1660 TO 1876.

From	To	Rate of duty per gallon.	From	To	Rate of duty per gallon.
1660	1689	1d, 2d, 3d, & 4d, according to the materials used.	1800	—	4s $10\frac{1}{4}$d $\frac{18}{19}$—5s $4\frac{1}{4}$d $\frac{6}{19}$
1690	—	4d and 8d ,,	1801	1802	5s $4\frac{1}{4}$d $\frac{6}{19}$
1691	1708	2d and 4d ,,	1803	—	5s $4\frac{1}{4}$d $\frac{6}{19}$—8s $0\frac{1}{2}$d $\frac{1}{19}$
1709	1742	3d and 6d ,,	1804	1810	8s $0\frac{1}{2}$d $\frac{1}{19}$
1743	1745	4d, 6d, and 1s ,,	1811	—	8s $0\frac{1}{2}$d $\frac{1}{19}$—10s $2\frac{3}{4}$d $\frac{7}{19}$
1752	1758	1s and 1s 3d ,,	1812	1818	10s $2\frac{3}{4}$d $\frac{7}{19}$
1759	1761	2s 3d and 2s 6d ,,	1819	—	10s $2\frac{3}{4}$d $\frac{7}{19}$—11s $8\frac{1}{4}$d $\frac{12}{19}$
1762	1778	2s 6d and 2s 9d ,,	1820	1825	11s $8\frac{1}{4}$d
1779	—	2s $7\frac{1}{2}$d and 2s $10\frac{1}{2}$d ,,	1826	1829	7s
1780	—	5s $1\frac{1}{2}$d and 5 per cent	1830	—	7s--7s 6d
1781	1782	5s $1\frac{1}{2}$d and 10 per cent	1831	1839	7s 6d
1783	1784	5s $1\frac{1}{2}$d and 15 per cent	1840	—	7s 6d—7s 10d
1785	—	5s $1\frac{1}{2}$d and 15 per cent	1841	1855	7s 10d
—	—	2s $7\frac{1}{2}$d	1856	—	7s 10d—8s
1786	—	2s $7\frac{1}{2}$d	1857	1859	8s
1787	1790	3s 2d	1860	—	8s—8s 1d
1791	1793	3s $4\frac{3}{4}$d	1861	—	8s 1d—10s
1794	—	3s $4\frac{3}{4}$d — 3s $10\frac{3}{4}$d	1862	1876	10s
1795	—	3s $10\frac{3}{4}$d — 4s $4\frac{1}{2}$d			
1796	—	4s $4\frac{1}{2}$d			
1797	—	4s $4\frac{1}{2}$d — 4s $10\frac{1}{4}$d			
1798	1799	4s $10\frac{1}{4}$d.			

THE VARIOUS

RATES OF EXCISE DUTY ON MALT

MADE IN ENGLAND, FROM ITS IMPOSITION TO THE PRESENT TIME.

FROM	TO	DUTY PER BUSHEL.
1697	1760	6d $\frac{11}{21}$
1760	1779	9$\frac{1}{4}$d $\frac{2}{21}$
1779	1780	9$\frac{1}{2}$d $\frac{4}{5}$
1780	1791	1s 4$\frac{1}{4}$d
1791	1792	1s 7$\frac{1}{2}$d
1792	1802	1s 4$\frac{1}{4}$d
1802	1804	2s 5d
1804	1816	4s 5$\frac{3}{4}$d
1816	1819	2s 5d
1819	1822	3s 7$\frac{1}{4}$d
1822	1840	2s 7d (a)
1840	1855	2s 7d and 5 per cent.
1855	1857	4s
1857	1876	2s 7d and 5 per cent.

(a) Consequent on the passing of the 5 Geo. 4, ch. 74, establishing the Imperial standard measures for the United Kingdom, to prevent loss to the revenue from the increased capacity of the bushel measure the malt duty was increased by the 6th Geo. 4, ch. 58, to 2s. 8d. per bushel; but this having been found to produce a charge in excess of what would have been charged by the Winchester bushel, a Treasury minute dated 11th May, 1826, fixed the duty at 2s. 7d. the Imperial bushel from the 5th January, 1826.

EXCISE LICENSES, ENGLAND, FROM 1697 TO 1876.

LICENSES.	IMPOSED.		REPEALED.	
	Year	ACT.	Year	ACT.
Hawkers	1696	8 & 9 Wm 3, c 25 By Commssnrs. of Hawkers to Excise in 1864	—	Still imposed
Wine Dealers	1710	9 Anne, c 23 Stamp Duty, to Excise, 1786	—	Still imposed
Wine Retailers	1710	9 Anne, c 23 Stamp Duty, to Excise, 1790	—	Still imposed
Beer Retailers, Publicans	1710	9 Anne, c 23 Stamp Duty, to Excise, 1808	—	Still imposed
Spirit Retailers	1736	9 Geo 2, c 23	—	Still imposed
Plate Dealers	1758	31 Geo 2, c 32 To Stamps 6 Geo 4, c 118; back to Excise 27 & 28 V, c 56	—	Still imposed
Auctioneers	1777	17 Geo 3, c 50	—	Still imposed
Post Horse	1779	19 Geo 3, c 51 Stamp Duty, to Excise, 1837	1869	32 & 33 Vic, c 14
Coffee, Tea, &c.	1780	20 Geo 3, c 35	1869	32 & 33 Vic, c 14
Medicine Vendors	1782	23 Geo 3, c 62 Stamp Duty, to Excise, 1864	—	Still imposed
Wax Candle Makers	1784	24 Geo 3, sess 2, c 36	1831	1 & 2 Wm 4, c 19
Wax Candle Sellers	1784	24 Geo 3, sess 2, c 36	1825	6 Geo 4, c 81
Brewers	1784	24 Geo 3, sess 2, c 41	—	Still imposed
Candle Makers	1784	24 Geo 3, sess 2, c 41	1831	1 & 2 Wm 4, c 19
Calico Printers	1784	24 Geo 3, sess 2, c 41	1831	1 & 2W 4,sess 2, c 17
Distillers	1784	24 Geo 3, sess 2, c 41	—	Still imposed
Game Certificates	1784	24 Geo 3, c 43 Stamp Duty, to Assessed Taxes 1808, to Excise 1860	—	Still imposed
Glass Makers	1784	24 Geo 3, sess 2, c 41	1845	8 Vic, c 6
Maltsters	1784	24 Geo 3, sess 2, c 41	—	Still imposed
Paper Makers	1784	24 Geo 3, sess 2, c 41	1870	33 & 34 Vic, c 32
Paper Stainers	1784	24 Geo 3, sess 2, c 41	1836	7 Wm 4, c 52
Rectifiers	1784	24 Geo 3, sess 2, c 41	—	Still imposed
Starch Makers	1784	24 Geo 3, sess 2, c 41	1834	4 & 5 Wm 4, c 77
Sweets Makers	1784	24 Geo 3, sess 2, c 41	1834	4 & 5 Wm 4, c 77
Soap Makers	1784	24 Geo 3, sess 2, c 41	1870	33 & 34 Vic, c 32
Spirit Dealers	1784	24 Geo 3, sess 2, c 41	—	Still imposed
Tanners, Curriers, &c.	1784	24 Geo 3, sess 2, c 41	1830	11 Geo 4, c 16
Wire Drawers	1784	24 Geo 3, sess 2, c 41	1826	7 Geo 4, c 53
Vinegar Makers	1784	24 Geo 3, sess 2, c 41	—	Still imposed
Mead Makers	1784	24 Geo 3, sess 2, c 41	1834	4 & 5 Wm 4, c 77
Pawnbrokers	1785	25 Geo 3, c 48 Stamp Duty, to Excise 1864	—	Still imposed
Coachmakers	1785	25 Geo 3, c 49	1803	43 Geo 3, c 161
Sweets Retailers	1786	26 Geo 3, c 74 Stamp Duty, to Excise 1790	—	Still imposed
Tobacco Manufacturers	1789	29 Geo 3, c 68	—	Still imposed
Tobacco Dealers	1789	29 Geo 3, c 68	—	Still imposed

EXCISE LICENSES, ENGLAND, FROM 1697 TO 1876.—

(*Continued.*)

LICENSES.	IMPOSED.		REPEALED.	
	Year	Act.	Year	Act.
Dogs	1796	36 Geo 3, c 124 As Assesd Tax to Excise 1867	—	Still imposed
Appraisers	1806	46 Geo 3, c 43 Stamp Duty, to Excise 1864	—	Still imposed
Silk Printers	1809	49 Geo 3, c 81	1826	7 Geo 4, c 53
Beer Colouring Makers	1811	51 Geo 3, c 87	1817	56 Geo 3, c 58
Roasted Corn, Makers and Sellers	1822	3 Geo 4, c 81	1825	6 Geo 4, c 81
Beer Dealers	1824	5 Geo 4, c 54	—	Still imposed
Retail Brewers	1824	5 Geo 4, c 54	1870	33&34 Vic, c 29, England only
Packet Boats	1828	9 Geo 4, c 47	—	Still imposed
Playing Cards, Sellers	1828	9 Geo 4, c 18 Stamp Duty, to Excise 1864	1870	33 & 34 Vic, c 32
Playing Cards, Makers	1828	9 Geo 4, c 18 Stamp Duty, to Excise 1864	—	Still imposed
Beer & Cyder Retailers	1830	1 Wm 4, c 64	—	Still imposed
Malt Roasters	1842	5 Vic, sess 2, c 30	—	Still imposed
Roasted Malt Dealers	1842	5 Vic, sess 2, c 30	—	Still imposed
Chemists using stills	1846	9 & 10 Vic, c 90	—	Still imposed
Spirit Dealers, Liqueurs	1848	11 & 12 Vic, c 121	—	Still imposed
Brewers, to use sugar	1854	17 & 18 Vic, c 30	—	Still imposed
Meth. Spirit Makers	1855	18 & 19, Vic, c 38	—	Still imposed
Refreshment House, Wine Retailers	1860	23 Vic, c 27	—	Still imposed
Refreshment Houses	1860	23 Vic, c 27	—	Still imposed
Sweets Dealers	1860	23 & 24 Vic, c 113	—	Still imposed
House Agents	1861	24 & 25 Vic, c 21 Stamp Duty, to Excise 1864	—	Still imposed
Table Beer Sellers	1861	24 & 25 Vic, c 21	—	Still imposed
Meth. Spirit Retailers	1861	24 & 25 Vic, c 91	—	Still imposed
Spirit Dealers, to retail	1861	24 & 25 Vic, c 21	—	Still imposed
Publicans, occasional	1862	25 Vic. c 22	—	Still imposed
Beer Dealers, to retail	1863	26 & 27 Vic, c 35	—	Still imposed
Beer & Wine Retailers, occasional	1864	27 Vic, c 18	—	Still imposed
Establishment Licences, viz. :				
Male Servants	1869	32 & 33 Vic, c 14	—	Still imposed
Carriages	1869	32 & 33 Vic, c 14	—	Still imposed
Horses	1869	32 & 33 Vic, c 14	1874	37 Vic, c 16
To use Armorial bearing	1869	32 & 33 Vic, c 14	—	Still imposed
Horse Dealers	1869	32 & 33 Vic, c 14	1874	37 Vic, c 16
Guns, to carry	1870	33 & 34 Vic, c 57	—	Still imposed

THE VARIOUS RATES OF DUTY

CHARGED ON

SPIRIT RETAILERS' (PUBLICANS) LICENSES,

FROM 1736 TO 1876.

ENGLAND:

From 1736	to 1743	£50	0	0	annually.	
1744	1752	1	0	0	„	
1753	1778	2	0	0	„	
1779	1780	2	2	0	„	
1781	1782	2	4	0	„	
1783	1787	2	6	0	„	
1788	1815	In 1788 the system of charging license duty on the rent or annual value of the premises was introduced, the charge varying from, under £15 value, £4 14s 0d, to, £50 and over, £7 12 0				
1816	——	Under £15	£7	1	0	£10 13 0
1817	1824	15	5	5	0	10 13 0
1825	——	20	4	14	0	10 10 0
1826	1833	10	2	2	0	10 10 0
1834	1836	10	2	2	0	10 10 0
To those selling above 50 galls. of spirits,			3	3	0	15 15 0
1837	1839	10	2	2	0	10 10 0
1848	1876 (Same rates with addnl 5 per cent)	10	2	4	1	11 0 0

To £50 and upwards,

In SCOTLAND, similar rates to the above until 1853:

From 1853 to 1876, value under £10, £4 4 0, to over £50 £13 13 0. From 1853 the Spirit retail licence in Scotland authorizes the sale of Beer also.

IRELAND:

From 1770 to 1790		In Dublin from	£0	10	0	to	£10	0	0
		In other places					5	0	0
1791	1797	Varied with the city, town, or place from	4	0	0	„	20	0	0
1798	1803	Ditto	6	0	0	„	30	0	0
1804	——	Ditto	6	12	0	„	33	0	0
1805	1806	Ditto	11	0	0	„	40	0	0
1807	——	From Mar. to Aug. in certain cities & towns	20	0	0	„	25	0	0
1807	1825	Varied with the city, town, or place from	11	0	0	„	40	0	0

Up to this date these licences also authorized the sale of Beer, Wine, Cyder, and Mead.

1825 1876 Similar rates, according to value of premises, as in England.

1807 1827 Retailers of Spirits to Troops encamped out were charged a licence duty of £1 per month.

EXTRACTS FROM A REPORT OF A SURVEY

ON THE COAST OF WALES.

BY A MEMBER OF THE SALT BOARD.

"MR. TALBOT'S SURVEY IN THE YEAR 1740."

("Read to the Commissioners the 2nd & 3rd Oct., 1740.")

FLINTSHIRE.

1740 *July 19th.* The Coast from Flint to Mostyn at Lowe Water is flatt off for near three miles, so that no Boat can putt off till half Flood: There are two Wherrys Established by the Commissioners of the Customes, the one at Flint and the other at Mostyn w^ch. Guard this Coast; the Sea has of late years filled up the Channell so much that Vessells of Burthen cannot come up as Formerly, and by all I can Learn there is no Running of any Kind in these Parts.

Mostyn, July 21st. The works here Consist of one Pan 13 foot long, 9^F. 9^I. wide, and 14 Inches deep. A store house for the Rock and another for the Refined salt; the Encrease here is Generally one-eighth: it is about six miles from Flint situated close to the sea: the Collector and Officer Live very near the Works, and I believe are very Carefull: The present Proprietor, Thomas Marshall of Northwich, is Determined to leave the Works, haveing lost very considerably by them, and it is now reported that Mr. Price, Steward to S^r. Thos. Mostyn, will take them, and that he intends setting up another Pan . . . . . .

Redland, July 22nd. The Shoar here is Flatt off for two or three miles so that it is impossible for Vessels to come near shoar unless at High Water, and the Channell has lately bin very much Filled up, occasioned by the New Cutt to make the River Dee navigable to Chester. These Difficultys added to the late Act of Parliament has entirely destroyed the smuggling in these Parts . . . . .

Conway, July 23rd. Hugh Williams, Officer at Ormshead, resides here, he is about 52 years of age, has a Wife and 4 children, Salary 25£ per Ann and 5£

allowed in Incidents for a Horse: has bin Employed in this Revenue 2 Years, was before employed at Holyhead & Beaumaris as Boatman in the Customes for upwards of Thirty years, he surveys from Redland to Penmanmaur, has never made any seizure nor never heard of any Salt being Run on this Coast: the Fishery at Treganway and Ormshead has bin Destroyed many years, nor is there any Old Fishery Salt remaining, so that I think this Officer entirely useless, and his place should be drop'd upon the first oppertunity of Provideing for him; here is a Collector and Comptroller of the Customes & 2 Boatmen which are a sufficient Guard to this place, and Mr. Howard, Collectr., will do the Duty here for 5£ per Ann.

Bangor, July 25th. William Williams, officer of this Place, aged about 42 Years, is a Widower and has four Children: salary 20£ per Ann. and allowed 5£ in Incidents for a Horse has bin Employed at this Place 9 Years last May, he says there has bin no Fishery here, nor any Salt locked up since he came . . . . . he is likewise employed by the Customes as Waiter and Searcher, at a Salary of 5£ per Ann., he is an active man, but I am of opinion that an Officer is entirely useless here . . . This Place lyes 4 miles belowe Beaumaris, on the river Betwixt Anglesey and Carnarvonshire and no Vessell can come in without going close to Beaumaris . . . . . and altho he has so very small a Salary from the Customes, yet there is no other Customes Officer there, w^ch^ is a proof to me that he can be of very little service to them, and I am quite sure he is none to this Board.

Mostyn. John Harmond, Collector, aged 62, has a wife but no child with him, has bin 46 years in the Revenue, seems to be a Carefull Good officer but in a declineing way.

Aberarron. Richard Jones, Present Officer, Saly 5£ per Ann, 31 Years of Age, a Single man has bin employed about 8 yeares, is a Sober Carefull man —has not heard of any Salt being Run here.

Pwhelly. Mr. Tho^s^ Edwards, Generall Surveyor, Aged about 35, has a wife but no Child, has bin Employed about 7 Years, he Surveys and pays the Officers from Carnarvon to Gest and also y^e^ Officer at Netsborough in Anglesey, is a Sober Diligent & carefull Officer.

William Jones, Boatman, Salary £5: he had formerly £10 from the Customes but by some mistake he lost it, he is 42 years of Age, has a wife and 2 children, has bin employed here 8 years, a carefull industrious man and writes a little.

ANGLESEY.

Richard Price, Assistant Searcher, Aged about Thirty, has a wife and one child, has bin employed in this Revenue about two years, ... he is also employed in the Customes as Waiter and Searcher at a Salary of 10£ per Ann., they allow him a Boat and two men . . . . . he resides at Redwharf and his house is so situated, that no Vessell can come into the Bay without his seeing her, he is a carefull Active Officer and attends his duty well. *Red Wharf July 31st.*

Hugh Lloyd, Assistant Searcher here, Aged about 46, has a wife and 3 children, he has bin Employed in this Revenue : at Nantwich, Flint & here about 26 Years : The Fishery in this Place ceased in the year 1728, since which time they have not Taken any Fish : . . . . There has bin no Salt Run here of many years . . . . . I think this Officer almost useless and in my Opinnion shou'd be Dropt, the very little business he has to do, may much more propperly be undertaken by the Tide Surveyor of the Customes here, for a Salary of 5£ per Ann. and I am sure he would think himself very well Paid. *Holyhead, Aug. 2nd.*

Peter Hughes, Waiter and Searcher in the Customes, has a flyeing commission for the Salt Board, he says he has never heard of any Salt Run here . . . . . *Abberfraw, Aug. 4th.*

David Owen, Prevent^{e} Officer here Aged about 41, has a wife and 2 children, has bin Employed in this revenue about 20 years, he never heard of any Salt Run on this coast, he Surveys from Abermennai to Camara ; but I am of opinion he has nothing to do, nor is he of any manner of Service to the Revenue . . . I therefore think this Place shou'd be Dropt. *Newborough.*

CARNARVONSHIRE.

Hugh Lloyd, Officer here is Collector of the Customes, has bin employed here 21 Years, there has bin no Fishery here for many years, he complains for want of Scales & Weights to Weigh the Salt now and then that comes coastwise, and as a check of that Kind is necessary I think they should be sent him. *Carnarvon, Aug. 5th.*

Robt. Lloyd, Officer, Aged 54, a Widower with 2 children has bin officer here 30 years, he surveys Clynog, Nevin, Llanhayllyene, Portinllain, Porthscaden, Porthcollman, & Aberdarron, in all about 20 miles, he writes a good hand, and keeps his Books & Accounts clean & regular, has formerly bin a little inclined to liquor, but has now left it off. The Fishery on this Coast has bin Encreasing these three years ; There were about 50 Boats employed here last year, & cured 1688 Bar : 5 gal *Portinllain, Aug. 7th.*

Herrings . . . . . They are makeing great Preperations now for the Fishery, the Herrings already beginning to come on the Coast. There is at present 4813 Bus of Salt locked up in the Cellars . . .

St. Edwalls Road. This is the best Anchoring Place in this County, Ships of any size may Anchor in great Safety, and as neither the Salt Board nor Customes have any Officer here, I am afraid this Part of the Coast is too much Exposed.

MERIONETHSHIRE.

Aberdovey, Aug. 12th. Mr. Thos. Baughs, Officer here is Collector of the Customes, but is now absent on Account of the Death of his Father, so that I cou'd not see him; Mr. Smith the Collectors Clerk, tells me that he has not heard of any Salt Run in these Parts, but has bin informed there are great Quantitys Run about Cardigan: He also informes me that Mr. Jones, y^e^ Surveyor General comes very seldome to this Port, and that about the month of March last Mr. Jones sent a Messenger w^th^ the Salary Book in order for Mr. Baugh's Signeing thereto for three Quarters Salary w^ch^ was then due to him, but Mr. Jones sending money only for Two Quarters the Collector refused Signeing for the Third 'till paid: he says he has known a whole year due before any part thereof has bin paid. He likewise informed me that Mr. Jones by Letter to Mr. Baugh's of 27 July last desired him to send him a Voucher . . . . . the Acco^t^ for that Quarter haveing bin already sent him as well as the Abstract and Acco^t^ Curr^t^ . . . . and the money now remains in the Collector's hands for want of an oppertunity to settle Accounts w^th^ Mr. Jones, he haveing not bin here since.

Barmouth. William Thomas, Aged 44 has a Wife and 2 Children, he has been employed here 16 years at a Salary of £10 per Ann., he has also £15 per Ann. from the Customes as Deputy Comptroller & Searcher . . , complains that he never receives his Sallary oftner then Twice a Year w^ch^ Mr. Jones sends by a messenger & that some times he is above Three Quarters in Arrear such a Conduct in Mr. Jones must certainly make the Officer very careless . . . . .

Aberistwith. Aug. 13th. John Gordon Assistant Searcher 20£ per Ann., Aged 42 a Single man, has bin Employed here 8 Years he has not heard of any Salt Run on this Coast . . . . . There were last year 82 Fish Curers in his District . . . . . they are in Expectation of a Great Fishery this Year. This Officer seems to be Carefull & Honest but he is obliged to Employ the Minister of the Parish to keep his Accounts, w^ch^ makes him very unfitt for this place, where there are so many

Acco^{ts} to make up, I should think it would be proper to Exchange him to a Place of less writeing : . . . . . this Officer receives the Duty of Fishery Salt & Herrings admitted to be entered for Home Consumption : the amount of w^{ch} at Lady day last was 96£ 3s : 9d, from w^{ch} he deducted a Years Salary w^{ch} was then due to him, w^{ch} is a very irregular way of acting in Mr. Jones.

John Laugharne, Officer at Newkey is still here, but has taken a house at Newkey and will remove there at Michaelmass, he is 32 years of age has a wife and 6 children, he has bin employed a year and three quarters, he has also 10£ a year from the Customes as Waiter & Searcher. He has received 13£ 13s. 11½d. for Duty on Herrings and Fishery Salt entered for home consumption. But as he keeps no accounts I could not examine them. Mr. Jones never pays his Salary quarterly but letts the money he receives for duties lye in his hands & then at his own time Discounts it with him . . . . *Abereiron, Aug. 13th.*

Tho^{s} Williams, Boatman of the Customes at Abereiron, complained to me of Mr. Jones Refusing to pay him for severall Times attending as Extra man and other services, he says that he acted as Salt Officer from the time Mr. Lewis Dyed 'till Mr. Langharne was admitted in w^{ch} time he received 4£ 3s. 4d. for the duty of Herrings w^{ch} he admitted to be entered for home consumption. He also attended with Mr, Evans to search several houses for Run Salt . . . . . But for all these services he has never bin Paid anything except 1£ 3s. 4d. w^{ch} he deducted from Mr. Jones out of the 4£ 3s. 4d. for Duties on Herrings received as before, and he produced severall letters from Mr. Jones to prove the same, I therefore ordered him to attend me at Cardigan in order to examine Mr. Jones and him together . . . .

Mr. John Jones, Surveyor General, does not reside here but at a place called Killwendeg about 5 miles up in the Country, which obliged me to send a Messenger for him.

John Evans, officer here, Aged 32, a single man has bin employed here about 3 years . . . . he says he has not seen Mr. Jones at Cardigan these 6 weeks or two months, he informs me that very great quantitys of Salt has been Run on this Coast this Year, he believes above 300 Tons has bin Run this summer between Newkey and St. Davids . . . I examined this Officer's books of Vouchers, w^{ch} I find are kept very irregular . . . . I find he has not settled his Acco^{ts} wth Mr. Jones since he came, nor indeed does he seem capable of doing it. *Cardigan, Aug. 14th.*

Mr. Jones the Surveyor came to me but without his books, I therefore acquainted him that he must immediately Fetch them and at the

same time I acquainted him of the several Compl^ts that I had received against him . . . . he promised to do, but Desired till next morning to prepare himself w^ch I agreed to.

Mr. Jones came and delivered me one Book, Coppy of his Account Curr^ts, His Journal Book and three letter books, & upon Examining his Acco^ts with Mr. Evans the Officer at Cardigan's book of Vouchers I find the following . . . . . Balance wanting 51£ 12s. 9d. I fear there are other false charges . . . . . likewise in his Accounts of Incidents claimes severals sums w^ch on examination I find to be utterly False, I therefore told him that I must insist on his comeing to a Fair and just account & that he produces cash for the Balance due to the revenue now in his hands. I therefore ordered him . . . . . & to be with me Early in the morning w^ch he promised to do . . . . . but I heard nothing from him till the next day Eleven O'Clock when I received the Following Letter.

" Hon^d. Sir,

" In regard to your commands, as I have not the " cash ready, am this moment taking horse to procure them, for I find " by your letter I must soon provide them, which I shall do without " delay and come after you with them, or remitt them to the Board, if " I can't get them forthwith, as I must find Mr. Morgan on the occa- " sion. I find that of £48 6s. 8d. y^e Duty of Fishery Salt Entered " between the 9^th of Aprill & y^e 7^th May 1736, but 7£ 6s. including " Salarys was paid for in July following, I gave Mr. —— a charge in " writeing, & sent his Answer to the Board soon after, all this Mr. " Furnival can Verifye, and my haveing paid him 2£ 17s 5d. an arrear " of James's, what Mr. Tho^s. Evans paid me will confirm my Acc^ts Right " if he Produces my Receit. The Enclosed Letter from Mr. L —— " Acknowledges the receit of two books from me contrary to what he " told you. Enclosed is y^e Aberistwith Acct. I shall settle " Accounts with Mr. E —— with all Possible Speed, and satisfye what " is due, as he must what he owes, for 'tho I am highly Blameable I ', intended no Fraud in the End, but to Clear up the Acc^ts, and there- " fore must submitt to yours and their Honours Clemency : as I goe to " the Lower Part of the Country I shall endeavour to Reach Newport " to morrow if I can, and pray to know what I shall do with the " Writt of Appraisement of the Vessell under seizure.

" I am, &c.,

" JOHN JONES.

" P.S. I shall esteem it much for my Friends Sake if I continue

" till after the Election, who when I write to, if the money cannot be " had at a Call, is enabled to satisfye the Arrear; as at your Comeing " yours &c. Exclaimed, you were against me, people were Spurrd on " to foment for Private Ends.

" Killwendegg, Morning."

Finding by Mr. Jones's letter that I must not expect to see him I left Cardigan.

Fisgard, Aug. 19th.

Arthur James, Boat man aged 55 has a wife and 5 children, has bin Employ'd here upwards of Thirty-one years, writes a good hand and keeps his Journal Fair, ... is a carefull sober man.

Benjamin Lewis, Boatman, 42 years of age, has a wife and 9 children, he has bin Employ'd at Aberdovey, Aberistwith, Cardigan, & here about 20 years, is a carefull man and keeps his Journall well. The Officer and Boatman here complain much for want of a Boat, w^{ch} undoubtedly is very necessary as there are many small Creeks on this Coast where Vessels may go in & Run their cargoes before they hear anything of it on Shoare, or at least if they know it; they cannot hire a Boat to go on board them, the Country People in Generall Favoureing the smuglers, I find the Boat here has lain on the Ground these two years, so that I fear her Bottom is much Decayed, but I am of opinion that she should be thoroughly Repaired, for I think a Boat here absolutely necessary both on the Salt and Customes Acco^{t} as much Soap as well as Salt is Run here. The Boatmen complain of want of Pay from y^{e} Customes being now 7 Quarters in Arrear: the Beams & Scales here are much out of Repair and should be mended.

St. Davids, Aug. 21st.

Griffith Coytmore, Tyde Surveyor of y^{e} Customes is Officer here at a Salary of 10£ per Ann. He is 38 years of age. Has a wife and 2 children, has bin employ'd here upwards of 4 years, he also confirms the account of great Quantitys of Salt & Custome Goods being Run on the Coast between Aberistwith and Milford Haven, and Thinks it is impossible to Prevent it as y^{e} Coast is now Guarded. Here is a Boat and three Boatmen, one having bin removed 4 years since by Mr. Jans; which I think was very ill contrived, ... he is a very carefull sensible man,

Haverford West, Aug. 25th.

Mr. John Furnivall, Coll^{r} of Nayland, Resides here, about 66 years of age, he has bin employ'd 44 years in this Revenue, is a very carefull, punctuall officer, and well Esteemed by Every body. He surveys the Officers from Cardigan to St. David's, and round the Coast to Chepstowe, he makes his surveys very Regular, and the Officers all

Declare they are Punctually paid every Quarter. I have Delivered over to him the severall Books received from Mr. Jones, and have order'd him and Mr. Thos Edwards to meet at Cardigan to enquire into the severall complaints against Mr. Jones, and to Regulate the severall Frauds in his Acct and transmitt their Report to the Board . . . . . .

Caermarthen, Sept. 2nd. John Newsham, Officer here, almost 70 years of age, a Widdower with one daughter, he has bin Employ'd here about 30 years, he says he has not heard of any Salt being Run here or about these parts : . . . . . He is a Very carefull Honest Man, but almost worn out, he had Formerly a Commission under the Customes, which he resigned to his Son who is since Dead. I think this place requires a very carefull Officer, but the Salary is so very small that it is not to be expected that any man will give up his whole Time to his Duty for it.

Aberavon Barr. This is a Place where Vessells of about Eighty Tons may Lye very safely at, & is extreamly Convenient for Smugling, 'tho I have not heard of any Salt being Run here abouts.

BridgeEnd Sept. 6th. Is seituated on the River Ogmore, here is a very convenient Bay for small vessels, and I find very great Quantitys of Tea is Run here, but I cannot hear there has bin any Salt Run.

Scilly Haven. This is also a Very convenient Place for Running, and as I am informed very much used to that Purpose for Tea and other Custome Goods.

Penmarth Bay. This is a member of the Port of Cardiff, and into which the River Elay Runs, which is navigable about two miles up : this is likewise a very convenient Place for Running.

Newport. This is a member of the Port of Cardiff, upon the River Wey which is navigable for Vessels of any Burthen, and is undoubtedly most Extreamly convenient for all manner of Smugling.

Abercokell. Stephen Thomas, Boatman, aged 29 years is a single man ; has bin employed here almost 7 years, has been entered in Mr. Burnell's Journal for neglect of Duty two or three Times for which I reprimanded him and he promises to be more carefull for ye Future.

Hubbeston. John Smith, Officer, Resides here, he is 34 years of age has a wife & one child, he has bin Employ'd in the Isle of Whight, Neath & here about 8 years, he has lately bin very ill but is now on ye mending hand . . . . .

Nayland. Thomas Burzey, Asst Officer, 70 years of age, a widdower, has bin Employ'd here about 8 years. He complains of the smallness of his Salary being but 10£ a year, every thing here being very Dear,

being obliged to go 7 miles for all manner of necessarys, he is a carefull old man, and his Collector gives him a good character.

James Phillips, Boatman, aged 45, has a wife and 6 children, has bin employed here about 13 months at 7£ 10s per Ann. & y^e^ same from y^e^ Customes, he is a very Deformed weak man & not at all able to manage a Boat in so open a Bay. *Cardigan.*

ROBERT BURNS.

A few Extracts from Letters of ROBERT BURNS, the Ayrshire Ploughman—Bard of Nature, "a poor man from his birth, and an Exciseman from necessity;"—dating, throughout his official career, from 1788 to his death, July 1796.

Born 25th January, 1759. died 21st July, 1796.

Burns, when on a visit in September, 1787, to the Duke of Athole, at Athole House, met for the first time, Robert Graham, Esq., of Fintry, a Commissioner of Excise, to whom he was afterwards indebted for his office in the Excise Revenue.—*Life of Burns.*

R. Burns to R. Graham Esq. 1788.

When I had the honour of being introduced to you at Athole House, I did not think so soon of asking a favour of you. . . . . When Lear in Shakespeare, asks old Kent why he wished to be in his service, he answers, "because you have that in your face which I could like to call "master." For some such reason, Sir, do I now solicit your patronage. You know, I dare say, of an application I lately made to your Board to be admitted an Officer of Excise. I have according to form been examined by a Supervisor, and to-day I gave in his certificate with a request for an order for instructions. In this affair if I succeed, I am afraid I shall but too much need a patronising friend.

* * * * *

Friend of my life, true patron of my rhymes!
Prop of my dearest hopes for future times.
Why shrinks my soul half blushing, half afraid,
Backward, abashed to ask thy friendly aid?
I know my need, I know thy giving hand,
I crave thy friendship at thy kind command,

The pie-ball'd jacket let me patch once more ;
On eighteen pence a-week I've lived before.
Though, thanks to Heaven, I dare even that last shift,
I trust meantime my boon is in thy gift :
That placed by thee upon the wished for height,
Where, man and nature fairer in her sight,
My muse may imp her wing for some sublimer flight.

You will condemn me for the next step I have taken. I have entered the Excise. I stay in the west about three weeks, and then return to Edinburgh for six weeks' instructions. *Miss Chalmers.* 1788.

As I commence farmer at Whitsunday, you will easily guess I must be pretty busy ! but that is not all. As I got the offer of the Excise business without solicitation, and as it costs me only six weeks' attendance for instructions to entitle me to a commission, which commission lies by me, and at any future period, on my simple petition, can be resumed : I thought five and thirty pounds a-year was no bad dernier resort for a poor poet . . . . . For this reason, I am at present attending these instructions to have them completed before Whit Sunday. *Mrs. Dunlop.* — *Mauchline,* 28 *Ap.*, 1788

Over and above the plague of my Excise instructions which this week will finish . . . . . *R. Ainslie,* 26 *My*, 1788

Searching Auld wives' barrels,
Och, ho ! the day !
That clarty barm should stain my laurels :
But———what'll ye say !
These muvin' things ca'd wives and weans,
Wad muve the very hearts o' stanes ! *(Extemporaneous effusion on being appointed to the Excise.)*

I am going to write to the gentleman on whose friendship my Excise hopes depend—Mr. Graham of Fintry . . . . *Mrs. Dunlop.* — 2 *Aug.* 1788

(Having received the necessary instruction he applied to be employed, and by the interest of Mr. Graham was appointed Exciseman, or, as it is vulgarly called, gauger, of the district in which he lived.—*Life of Burns.*)

I have an Excise Officer's Commission, and I live in the midst of a country division. My request to Mr. Graham, who is one of the Commissioners of Excise, was, if in his power, to procure me that division. If I were very sanguine, I might hope that some of my great patrons might procure me a Treasury Warrant for Supervisor, Surveyor-General, &c. *Dr. Moore. Ellisland,* 4 *Jan.* 1789

Bishop Geddies. Ellisland, 3 Feb. 1789.

I have good hopes of my farm; but should they fail I have an Excise Commission, which on my simple petition will at any time procure me bread. There is a certain stigma affixed to the character of an Excise officer, but I do not intend to borrow honour from any profession, and though the salary be comparatively small, it is great to anything that the first twenty-five years of my life taught me to expect.

Mr. Hill. — 2 Apl. 1789.

I will make no excuses, that I have sat down to write to you on this vile paper. . . . . It is economy, Sir, ... that I write to one of my most esteemed friends on this wretched paper, which was originally intended for the venal fist of some drunken Exciseman, to take dirty notes in a miserable vault of an ale cellar.

. . . . . .

Dr. Blacklock. — 21 Oct. 1789

But what d'ye think, my trusty fier,
I'm turned a gauger—Peace be here!
Parnassian queens, I fear, I fear
Ye'll now disdain me.
And then my fifty pounds a year,
Will little gain me.

* * * * * *

I have a wife and twa wee laddies,
They maun hae brose and braits o' duddies;
Ye ken yoursels my heart right proud is,
I need na vaunt,
But I'll sned besoms—thraw saugh woodies,
Before they want.

R. Ainslie. — 1 Nov. 1789

I do not know if I have informed you that I am now appointed to an Excise division, in the middle of which my house and farm lie. In this I was extremely lucky. Without ever having been an Expectant, as they call their journeymen Excisemen, I was directly planted down to all intents and purposes an officer of Excise: there to flourish and bring forth fruits worthy of repentance. I know not how the word exciseman, or still more opprobrious gauger, will sound in your ears. I too have seen the day when my auditory nerves would have felt very delicately on the subject; but a wife and children are things which have a wonderful power in blunting these kind of sensations. Fifty pounds a year for life, and a pension for widows and orphans, you will allow is no bad settlement for a *poet*. For the ignominy of the profession, I have the encouragement which I once heard a recruiting sergeant give to a numerous, if not a respectable audience, in the streets of Kilmarnock. "Gentlemen, for your further and better "encouragement, I can assure you that our regiment is the most

" blackguard corps under the Crown, and consequently with us an " honest fellow has the surest chance for preferment."

I have found the Excise business go on a great deal smoother with me than I expected, owing a good deal to the generous friendship of Mr. Mitchell, my Collector, and the kind assistance of Mr. Findlater, my Supervisor. *R. Graham, Esq.* — 9 *Dec.* 1789.

For now near three weeks I have been so ill with a nervous headache that I have been obliged to give up for a time my excise books, being scarcely able to lift my hand, much less to ride once a week over ten muir parishes. *Mrs. Dunlop.* — 13 *Dec* 1789

I am a poor, rascally guager, condemned to gallop at least two hundred miles every week to inspect dirty pounds and yeasty barrels, and where can I find time to write to, or importance to interest anybody? *Peter Hill, Bookseller.* — 2 *Feb.* 1790.

Necessity has driven me from Burgundy and Pine Apple to a dish of Bohea, with the scandal-bearing helpmate of a village priest; or a glass of whiskey-toddy, with the ruby-nosed yoke-fellow of a foot-padding Exciseman. *Mrs. Cunningham.* — 13 *Feb.* 1790

From Dr. Blacklock to R. Burns. — 1 *Sept.* 1790

Now with kind gratulations 'tis time to conclude,
And add, your promotion is here understood:
Thus free from the servile employ of Excise, Sir,
We hope soon to hear you commence Supervisor.
You then more at leisure, and free from controul,
May indulge the strong passion that reigns in your soul.

As to my private concerns, I am going on, a mighty tax gatherer before the Lord, and have lately had the interest to get myself ranked on the list of Excise as a Supervisor. I am not yet employed as such, but in a few years I shall fall into the file of Supervisorship by seniority. I have had an immense loss in the death of the Earl of Glencairn, the patron from whom all my fame and good fortune took its rise. *Dr. Moore.* — 28 *Feb.* 1791

Apropos, for connexions' sake, do not address to me *Supervisor*, for that is an honour I cannot pretend to,—I am on the list, as we call it, for a Supervisor, and will be called out by and by to act as one; but at present I am a simple gauger, tho' t'other day I got an appointment to an Excise division of £25 *per ann.* better than the rest. My present income, down money, is £70 *per ann.* *Mr. Ainslie* — 1791.

I will wait on you, my ever valued friend; but whether in the morning I am not sure. Sunday closes a period of our c——t revenue *Mrs. R.*— — 1791.

business, and may probably keep me employed with my pen until noon, Fine employment for a poet's pen!

Lady Glencairne. (No date.) People may talk as they please of the ignominy of the Excise: fifty pounds a year will support my wife and children and keep me—independent of the world: and I would much rather have it said of me that my profession borrow'd credit from me, than that I borrow'd credit from my profession.

Mr. Cunningham. — *Dumfries,* 10 *Sep.* 1792 No! I will not attempt an apology.—Amid all my hurry of business, grinding the faces of the publican and sinner, on the merciless wheels of the Excise: making ballads, and then drinking and singing them. . . . .

R. Graham Esq. — *Dec.* 1792. I have been surprised, confounded and distracted, by Mr. Mitchell, the Collector, telling me that he has received an order from your Board to inquire into my political conduct, and blaming me as a person disaffected to Government. Sir, you are a husband, and a father. You know what you would feel to see the much loved wife of your bosom, and your helpless, prattling little ones, turned adrift into the world, degraded and disgraced from a situation in which they had been respectable and respected, and left almost without the necessary support of a miserable existence. Alas, Sir! must I think that such, soon, will be my lot! and from the d——d, dark insinuations of hellish, groundless envy, too! I believe, Sir, I may aver it, and in the sight of Omniscience, that I would not tell a deliberate falsehood, no, not though even worse horrors, if worse can be, than those I have mentioned hung over my head; and I say that the allegation, whatever villain has made it, is a lie.! . . . You, Sir, have been much and generously my friend.—Heaven knows how warmly I have felt the obligation, and how gratefully I have thanked you. . To your patronage, as a man of some genius, you have allowed me a claim: and your esteem as an honest man, I know is my due. To these, Sir, permit me to appeal, by these may I adjure you to save me from that misery which threatens to overwhelm me, and which, with my latest breath I will say it, I have not deserved.

(Burns at the commencement of the French Revolution did not always conduct himself with circumspection and prudence. He engaged in no popular associations, but in company did not conceal his opinions of public measures, &c., ... and sometimes in his social and unguarded moments uttered them with a wild and unjustifiable vehemence.—*Life of Burns.*)

Mr. Corbet can be of little service to me at present; at least I should be shy of applying. I cannot possibly be settled as a Supervisor for several years; I must wait the rotation of the list, and there are twenty names before mine. . . . . Besides, some envious, malicious d——l, has raised a little demur on my political principles, and I wish to let that matter settle, before I offer myself too much in the eye of my Supervisors. I have set, henceforth, a seal on my lips, as to these unlucky politics.

Mrs. Dunlop.
—
2 Jan. 1793

I have corresponded with Commissioner Graham, for the Board had made me the subject of their animadversions; and now I have the pleasure of informing you that all is set to rights in that quarter.

To the same
—
5 Jan. 1793

You have been misinformed as to my final dismission from the Excise: I am still in the service. Indeed, but for the exertions of a gentleman who must be known to you, Mr. Graham, of Fintry, a gentleman who has ever been my warm and generous friend, I had, without so much as a hearing, or the slightest previous intimation, been turned adrift, with my helpless family, to all the horrors of want. Had I had any other resource, probably I might have saved them from the trouble of a dismission; but . . . . .

Jno. F. Erskine, Esq.
—
Dumfries,
13 Ap. 1793

In my defence to their accusations, I said, ... That in consideration of my being situated in a department, however humble, immediately in the hands of people in power, I had forborne taking any active part, either personally, or as an author, in the present business of *Reform*. But that, where I must declare my sentiments, I would say that there existed a system of corruption between the executive power and the representative part of the Legislature, which boded no good to our glorious Constitution: and which every patriotic Briton must wish to see amended. Some such sentiments as these I stated in a letter to my generous patron, Mr. Graham, which he laid before the Board at large, where it seems my last remarks gave great offence; and one of our Supervisors-general, a Mr. Corbet, was instructed to inquire on the spot, and to document me,—"that my "business was to act, *not to think*: and that whatever might be men "or measures, it was for me to be *silent* and *obedient*."

Mr. Corbet was likewise my steady friend, so that between Mr. Graham and him I have been partly forgiven; only I understand that all hopes of my getting forward are blasted.

Dr. Anderson. (No date.) I am a miserable hurried d—l, worn to the marrow in the friction of holding the noses of the poor publicans to the grindstone of excise; and like Milton's Satan, for private reasons, am forced

"To do what yet tho' damn'd I would abhor."

Mr. Heron — 1794. I am on the Supervisors' list, and as we come on there by precedency, in two or three years I shall be at the head of that list, and be appointed *of course*, then a *Friend* might be of service to me in getting me into a place of the kingdom which I would like. A Supervisor's income varies from about a hundred and twenty to two hundred a-year, but the business is an incessant drudgery; . . . . The moment I am appointed Supervisor in the common routine, I may be nominated on the Collectors' list; and this is always a business purely of political patronage. A Collectorship varies much, from better than two hundred a-year to near a thousand. They also come forward by precedency on the list, and have besides a handsome income, a life of complete leisure.

Mr. Alex. Findlater, Supervisor of Excise. — *Dumfries. (No date.)* Enclosed are the two schemes, I would not have troubled you with the Collector's one, but for suspicion lest it be not right. Mr. Erskine promised to make it right, if you will have the goodness to show him how. As I have no copy of the scheme for myself, and the alterations being very considerable from what it was formerly, I hope that I shall have access to the scheme I send you when I come to face up my books. *So much for schemes.* And that no scheme to betray a *friend*, or mislead a *stranger*; to subvert *liberty*, or bribe an *exciseman*; to disturb the *general assembly*, or annoy a *gossipping*; to overthrow the credit of *orthodoxy*, or the authority of *old songs*; to oppose *your wishes*, or frustrate *my hopes*, may prosper, is the sincere wish and prayer of—ROBT. BURNS.

P. Miller, Junior. — *Nov.* 1794. My prospect in the Excise is something; at least it is, encumbered as I am with the welfare, the very existence, of nearly half-a-score of helpless individuals, what I dare not sport with.

Mr. Thompson, Ecclefechan — *7 Feb.* 1795. You cannot have any idea of the predicament in which I write you. In the course of my duty as Supervisor (in which capacity I have acted of late) I came yesternight to this unfortunate, wicked little village. I would have gone forward, but snows of ten feet deep have impeded my progress: I have tried to "gae back the gait I cam again," but the same obstacle has shut me up within insuperable bars. To add to my misfortune . . . . In fact, I have been in a dilemma, either to get drunk, to forget these miseries; or to hang myself, to get rid of

them: like a prudent man (a character congenial to my every thought, word, and deed), I, of two evils, have chosen the least, and am very drunk at your service.

Mrs. Dunlop.

I have been appointed to act in the capacity of Supervisor here (Dumfries); and I assure you, what with the load of business and what with that business being new to me, I could scarcely have commanded ten minutes to have spoken to you. . . . . This appointment is only temporary, and during the illness of the present incumbent, but I look forward to an early period when I shall be appointed in full form, a consummation devoutly to be wished! My political sins seem to be forgiven me.

29*De.*1795.

Mr. Mitchell, Collector of Excise, Dumfries.

1796.

Friend of the Poet, tried and leal,
Wha, wanting thee, might beg or steal;
Alacke, alacke, the meikle deil
Wi' a' his witches
Are at it, skelpin! jig and reel,
In my poor pouches.

I modestly fu' fain wad hint it,
That *one-pound-one*, I sairly want it;
If wi' the hizzie down ye send it,
It would be kind;
And while my heart wi' life-blood dunted
I'd bear't in mind.

So may the auld year gang out moaning,
To see the new come laden, groaning,
Wi' double plenty o'er the loaming,
To thee and thine!
Domestic peace and comforts crowning
The hale design.

Pos.—

Ye've heard this while how I've been licket,
And by fell death was nearly nicket:
Grim loun! he gat me by the fecket,
And sair me sheuk;
But, by guid luck, I lap a wicket.
And turned a neuk.

But by that health, I've got a share o't,
And by that life, I'm promised mair o't,
My hale and weal I'll take a care o't,
A tentier way:
Then farewell, folly, hide and hair o't,
For ance and aye.

Mr. Cunningham.

Brow Sea-bathing Quarters.
7 *Jul.* 1796.

Alas! my friend, I fear the voice of the bard will soon be heard among you no more. For these eight or ten months I have been ailing, sometimes bed fast . . . . but these last three months I have been tortured with an excruciating rheumatism. . . . . The medical folks tell me that my last and only chance is bathing, and country quarters, and riding. The deuce of the matter is this: when an exciseman is off duty his salary is reduced to £35 instead of £50. What way, in the name of thrift, shall I maintain myself, and keep a horse in country quarters—with a wife and five children at home, on £35? I mention this because I had intended to beg your utmost interest, and that of all the friends you can muster, to move our Commissioners of Excise to grant me the full salary. I dare say you know them all personally. If they do not grant it me, I must lay my account with an exit truly *en poète*. If I die not of disease, I must perish with hunger.

Mrs. Dunlop.

Brow,
12 *Jul.* 1796.

I have written you so often, without receiving any answer, that I would not trouble you again but for the circumstances in which I am. An illness which has long hung about me, in all probability will speedily send me beyond that *bourne whence no traveller returns*. Your friendship, with which for many years you honoured me, was a friendship dearest to my soul. Your conversation, and especially your correspondence, were at once highly entertaining and instructive. With what pleasure did I use to break up the seal! The remembrance yet adds one pulse more to my poor palpitating heart. Farewell!!!

NOTE.—*The above is believed to be the last production of Robert Burns, who died on the 21st of the month—nine days afterwards.*

Now Robin lies in his last lair,
He'll gabble rhyme, nor sing nae mair.
Cauld poverty, wi' hungry stare,
Nae mair shall fear him;
Nor anxious fear, nor cankert care
E'er mair come near him.

MISCELLANEOUS.

REVENUE BOARDS.

It will be seen from the foregoing papers that within the past century several Revenue Boards existed in England, viz. :—

The Commissioners of Customs.
„ Commissioners of Excise.
Having separate Boards for England, Scotland and Ireland.(a)
„ Commissioners of Stamps.
„ Commissioners for the Affairs of Taxes.
„ Commissioners of the Salt Duties.
„ Commissioners of Hawkers and Pedlars.
„ Commissioners of Hackney Carriages.
„ Commissioners of Land Revenues.

Towards the close of the last century amalgamation of these Boards commenced. In 1798 the Salt duties were transferred to the Excise, and the Salt Board abolished. In 1810 the Board of Commissioners of Hawkers and Pedlars shared a similar fate, the duties being transferred to the Commissioners of Hackney Carriages; and in 1831 the duties of the latter Board were placed to the Commissioners of Stamps. In 1834 the Boards of Stamps and of the Taxes were united; and in 1849 this joint Board was amalgamated with the Board of Excise, forming the present Board of Inland Revenue. (b)

If we exclude the Post Office, the Boards of Customs, of Inland Revenue, and of the Land Revenues are now (1876) the only Revenue Boards in the United Kingdom.

Mention is also made of the Commercial Commissioners and the Commissioners of General Application: these Commissioners are now known as the "Local Commissioners of Income Tax."

(a) In 1823, the 4 Geo. 4, ch. 23, authorized one Board—not exceeding thirteen Commissioners—for the United Kingdom, and four Assistant Commissioners for Scotland and Ireland respectively. But the local Boards and Assistant Commissioners were finally discontinued on the passing of the Act 4th & 5th Wm. 4, c. 51.

(b) The Board of Excise on the 1st of January, 1849, previous to the amalgamation, consisted of seven Commissioners, and the Board of Stamps and Taxes of five; on amalgamation the number on the Inland Revenue Board was fixed at eight Commissioners, and this number has since been reduced to five.

CHARACTER BOOK: 1740—2.

An analysis of the contents of the earliest register at Somerset House of the examination of officers' books in England is rather interesting. This Register dates from the 26th November, 1740, to the 8th March, 1742, or a period of sixty-seven weeks, and the particulars of 133 sets of books are recorded, viz., 60 Out Rides and 73 Divisions.

The large number of growing duty traders under survey in each station may be noticed, but it should at the same time be mentioned that licence duties at that date were scarcely known in the Service. The following, from the books examined, may be taken as examples :—

STATIONS.	Common Brewers	Victuallers	Maltsters	Distillers	Chandlers	Sopers	Tanners	Tawers	Curriers	Malt Compounders	Paper Makers	Starch Makers	Brandy Dealers	Coffee Dealers
Bottesdale Division	...	15	15	...	3	...	2	1	2	...	...	...	5	11
Brandninch Division	...	10	29	...	3	3	3	1	...	...	...	...	...	...
Fairford Division	...	15	11	...	2	2	...	4	2	...	1	...	5	3
Laugharne Division	...	25	29	...	...	...	3	4	1	...	...	...	...	...
Dunster. 1st Ride	...	11	44	...	2	2	...	...	...	22	...	...	...	...
Crediton. 1st Ride	...	9	19	..	..	...	...	...	...	...	...	...	2	..
Launceston Division	...	27	9	...	3	3	1	3	..	...	...	...	19	2
Basingstoke, 2nd Ride	1	12	13	...	...	...	4	4	2	...	...	...	...	1
Lifton Division	...	17	15	...	1	1	1	...	...	..	...	...	3	...
Newport (I.W.), 2nd Division	...	3	12	...	5	5	1	8	2	...	...	...	6	1
Alton, 2nd Ride	...	4	12	...	...	...	6	7	1	1	...	...	1	1
Storrington Division	...	29	13	...	1	1	3	2	..	...	...	...	1	5
Banbury, 1st Ride	..	26	18	...	2	...	...	2	...	...	...	1	4	2
Goudhurst Division	...	9	45	...	1	1	1	1	2	...	1	...	...	3
Deptford, 1st Division	4	...	..	3	...	...	...	...	...	..	.	...	...	...
Cranbrook, 1st Ride	..	9	27	...	1	...	...	1	...	...	...	...	...	4
Wellington (Salop) Division	...	27	22	...	2	1	2	4	...	...	...	...	...	...
Taunton, 2nd Ride	...	5	35	...	3	3	...	...	...	...	...	...	...	...
Lambourn Division	...	23	19	...	3	1	...	3	...	...	...	...	4	7
Cranbourn Division	1	14	17	...	1	...	2	6	...	...	...	...	2	2

Of Division Officers' books examined for promotion there appear to have been nineteen sets; the length of service of the officers ranging from 6 years to 20½, and their ages from 27 to 50 years. The employment of the Ride officers varied from 3 years to 25.

Censures appear to have been liberally dispensed in those days, as 79 of the 133 officers have recorded against their names censures varying from one admonishment to seven reprimands and four admonishments; thus we find 7 R. and. 4 A.; 6 R. and 3 A.; 5 R. and 3 A.; 5 R. and 1 A.; 4 R. and 5 A.; 4 R.; 3 R. and 8 A.; 3 R. and 6 A., &c., down to 1 A.; and of the Division officers whose books had been examined for promotion seven had one or two admonishments recorded against them. In some cases the Examiner has quaintly remarked at the close of the character, "He has not been reprimanded or admonished in ten years past;" or, "he never was reprimanded, and 'tis twelve years since he was admonished;" and in the case of an officer 16½ years in the Service, he remarks—with apparent astonishment—"I can't find that he has been reprimanded or admonished since he has been employed."

GALLONS OF SPIRITS DISTILLED IN THE UNITED KINGDOM.

Year.	England.	Scotland.	Ireland.	United Kingdom.
1800	4,352,788	1,277,696	No account.	G.B. 5,630,484
1810	3,898,966	2,171,513	4,301,026	10,371,505
1820	2,866,684	3,278,129	4,607,296	10,752,109
1830	4,656,443	9,883,413	8,694,742	23,234,598
1840	5,918,435	8,821,530	7,281,429	22,021,394
1850	5,913,424	11,638,429	8,293,034	25,844,887
1860	7,211,822	11,211,648	4,801,115	23,224,585
1870	9,637,339	7,757,696	6,448,413	23,843,448

BUSHELS OF MALT CHARGED WITH DUTY IN THE UNITED KINGDOM.

Year.	England.	Scotland.	Ireland.	United Kingdom.
	Bushels.	Bushels.	Bushels.	Bushels.
1702	12,166,778	No account	Commenced in	
1730	28,410,421	before 1770.	1785.	
1770	24,452,960	1,762,460		G.B.26,215,420
1785	26,269,439	1,681,372	4,446,343	32,397,154
1800(a)	14,049,749	876,598	681,340	15,607,687
1835	36,078,856	4,459,553	2,353,645	42,892,054
1851	34,638,214	4,102,245	1,596,956	40,337,415
1867	45,982,399	2,532,047	2,401,382	50,916,128
1875	53,661,020	2,840,212	3,221,329	59,722,561

(a) In the year 1800 Grain of all kinds was prohibited to be used by Brewers, Distillers, Maltsters, Starch or Vinegar makers; and by the 39 & 40 Geo. 3, c. 62, sugar was allowed for a period of nine months to be used in the brewing of Beer.

POUNDS WEIGHT OF PAPER CHARGED WITH DUTY IN THE UNITED KINGDOM.

In 1801	34,239,380	pounds.
1811	41,477,880	„
1821	48,489,300	„
1831	62,024,346	„
1841	97,105,550	„
1851	150,903,544	„
1861	229,502,865	„

POUNDS WEIGHT OF HOPS CHARGED WITH DUTY IN ENGLAND.

In 1711	12,064,578	pounds.
1731	5,583,380	„
1751	17,796,646	„
1771	7,967,810	„
1791	18,867,548	„
1811	32,784,852	„
1831	36,500,028	„
1841	30,504,108	„
1851	27,042,919	„
1861	23,952,087	„

The largest quantity of Hops weighed for duty in any one year was in 1855 when 83,221,304 pounds were brought to charge; and the smallest in 1725 when the charge was only 1,565,891 pounds. There is no record of the number of acres under cultivation in each year before 1807. In that year 38,218 acres produced 20,899,826 pounds of Hops; but in the following year 38,436 acres—being only 218 acres over 1807—produced 52,588,276 pounds, or an increase of 31,688,450 pounds weight. In 1855 the 83,221,304 pounds were the production of 57,757 acres.

NUMBER OF BREWERS IN THE UNITED KINGDOM.

Year.	England.	Scotland.	Ireland.	United Kingdom.
1785	1,228	203	No account.	Gt. B. only 1,431
1794	1,315	228		Gt. B. only 1,543
1804	1,483	No account.		Gt. B. only 1,483
1814	1,476	215		Gt. B. only 1,691
1824	3,430	455	190	4,075
1825	25,528*a*	531	193	26,252
1835	46,639	624	244	47,507
1845	42,820	373	112	43,305
1855	40,750	238	91	41,079
1865	37,455	224	96	37,775
1875	28,633	235	105	28,973

(a) Increase from the number of small "Retail Brewers" commenced on the passing of the Act 5 Geo. 4, ch. 54.

NUMBER OF MALTHOUSES IN THE UNITED KINGDOM.

	In 1840	In 1850	In 1860	In 1870
England - - - -	12,477	10,419	9,031	8,240
Scotland - - - -	1,069	826	421	716
Ireland - - - -	401	233	245	342
United Kingdom -	13,947	11,478	9,697	9,298

NUMBER OF DISTILLERIES IN THE UNITED KINGDOM.

Year.	England.	Scotland.	Ireland.	United Kingdom.
1820	11	117	No account.	G.B. 128
1830	11	249	79	339
1840	12	205	86	303
1850	8	161	51	220
1860	12	132	42	186
1870	9	113	23	145

In the year 1750 there were 577 licensed Distillers in England.

PUBLICANS LICENSED TO RETAIL BEER IN EACH YEAR.

Year.	England.	Scotland.	Ireland.	United Kingdom.
1810	49,061	3,513	No account.	G.B. only 52,574
1820	48,128	10,783		G.B. only 58,881
1830	51,482	17,527	18,349	87,358
1840	57,368	16,017	16,199	89,584
1850	60,166	14,786	14,409	89,361
1860	64,458	365*a*	17,115	81,938
1870	69,895	576	16,105	86,576

(a.) From the 10th October, 1853 the licenses issued to Retailers of Spirits in Scotland authorize also the sale of Beer.

NUMBER OF BEERSHOP-KEEPERS IN ENGLAND IN EACH YEAR.

Year	1830 - - -	Number - - -	24,342
,,	1840 - - -	,, - - -	42,614
,,	1850 - - -	,, - - -	39,423
,,	1860 - - -	,, - - -	44,041
,,	1870 - - -	,, - - -	49,396

NUMBER OF PUBLICANS LICENSED TO RETAIL SPIRITS IN EACH YEAR.

Year.	England.	Scotland, including licences for aqua vitæ.	Ireland.	United Kingdom.
1744	22,821	346	No account.	G.B. only 23,167
1760	26,032	849		G.B. only 53,762
1780	36,712	1,358		G.B. only 75,986
1800	31,097	4,955		G.B. only 36,052
1820	36,310	10,744	10,261	57,315
1840	52,680	15,513	15,253	83,516
1860	61,085	11,647	16,089	89,284
1870	68,739	12,066	15,790	96,595

TEA AND COFFEE DEALERS IN THE UNITED KINGDOM.

Year.	England.	Scotland.	Ireland.	United Kingdom.
1781	35,572	1,172	No account.	G. B. only { 36,744
1800	54,964	4,899		G. B. only { 59,863
1820	69,366	9,251	5,268	83,885
1840	81,342	13,355	8,737	103,434
1860	111,917	17,011	20,020	148,948
1868	136,002	20,575	27,660	184,237

TOBACCO DEALERS IN THE UNITED KINGDOM.

Year.	England.	Scotland.	Ireland.	United Kingdom.
1790	64,961	3,801		G.B only { 68,762
1800	76,783	3,536	No account.	G.B only { 80,319
1820	103,549	7,059		G.B only { 110,609
1825	111,832	8,569	2,059	122,460
1840	158,684	13,442	13,415	185,541
1850	183,767	17,210	14,460	215,437
1860	206,892	17,720	20,155	244,767
1870	235,294	21,041	27,022	283,357

POUNDS WEIGHT OF LEAF TOBACCO CLEARED FOR CONSUMPTION IN THE UNITED KINGDOM.

Year 1821 - - -	15,598,152	pounds.
„ 1831 - - -	19,533,841	„
„ 1841 - - -	22,309,360	„
„ 1851 - - -	28,062,841	„
„ 1861 - - -	34,673,789	„
„ 1871 - - -	42,656,658	„

OFFICES IN THE REVENUE SERVICES,

Held by Noblemen and Gentlemen in Ireland, in ~~1807~~ 1786 under the Irish Parliament, and in 1806 after the Union.

1787.—Surveyor General of the Customs ...	Rt. Hon. Luke Gardiner.
Customer and Collector of the Port of Dublin	Rt. Hon. Earl of Clermont
Comptroller	Rt. Hon. Lord Leitrim.
Taster of Wines	Rt. Hon. John Beresford.
Searcher, Packer, and Gauger ..	Rt. Hon. Lord Leitrim.

1806.—COMMISSIONERS OF CUSTOMS.

Rt. Hon. The Earl of Donoughmore.	Robert Wynne, Esq.
Rt. Hon. Earl Annesley.	Thomas Burgh, Esq.
William Rowley, Esq.	Richard Longfield, Esq
	Hon. John Jocelyn.

COMMISSIONERS OF EXCISE.

Rt. Hon. The Earl of Donoughmore.	Rt. Hon. Lord Castle Coote.
Rt. Hon. Earl Annesley.	Rt. Hon. John Orm. Vandeleur.
	John Townsend, Esq.

DUBLIN CITY.—EXCISE.

Collector	Sir Richard Musgrave, Bart.

DUBLIN PORT.—EXCISE.

Collector	Hon F. Hely Hutchinson.
Customer and Collector	Rt. Hon. The Earl of Clermont.
Searcher, Packer, and Gauger ...	Rt. Hon. The Earl of Leitrim.
Deputy	Charles Dawson Larkin, Esq.
Receiver General	Sir George Shee, Bart.
Land Waiters on the Custom House Quay	Hon. R. M. St. Leger; Ross McCann; and Lewis Saurin.
Jerquer	Hon. P. B. Blaguire.
Inspector of Revenue Books and Examiner of Tide Surveyors' Diaries	Hon. Fred. Charles Annesley.
Alnager of Ireland	Rt. Hon. Lord De Blaguire, K.B.

(From "The Gentleman's and Citizens' Almanack 1787," *and the "Treble Almanack for* 1806," *Dublin.)*

We have in recent years similar instances: thus in 1865 the appointment of Viscount Sudley as one of the Special Commissioners of Income Tax; in that of Lord Alfred Hervey in 1871 to the office of Receiver General of Inland Revenue; and that of Sir Alfred Frederick Adolphus Slade, Bart., in July 1875, to the same office on the death of Lord Hervey.

" HAMPSHIRE TELEGRAPH " PRINTING WORKS.

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